UNITED NATIONS **A S**

General Assembly
Security Council

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GENERAL

A/51/841
S/1997/245
25 March 1997

ORIGINAL: ENGLISH

GENERAL ASSEMBLY
Fifty-first session
Agenda item 56
THE SITUATION IN BOSNIA
AND HERZEGOVINA

SECURITY COUNCIL
Fifty-second year

Letter dated 21 March 1997 from the Chargé d'affaires a.i. of the Permanent Mission of the Netherlands to the United Nations addressed to the Secretary-General

I have the honour to draw your attention to the following common position of the European Union of 17 March 1997, defined by the Council on the basis of article J.2 of the Treaty on European Union, on restrictive measures aimed at persons having perpetrated violent acts during the incidents in Mostar on 10 February 1997 (see annex).

I should be grateful if you would have the text of the present letter and its annex circulated as a document of the fifty-first session of the General Assembly, under agenda item 56, and of the Security Council.

(Signed) J. BERTELING
Chargé d'affaires a.i.
Deputy Permanent Representative
of the Netherlands
to the United Nations

ANNEX

[Original: English and French]

Common position of 17 March 1997, defined by the Council on the basis of article J.2 of the Treaty on European Union, on restrictive measures aimed at persons having perpetrated violent acts during the incidents in Mostar on 10 February 1997

The Council of the European Union,

Having regard to the Treaty on European Union, and in particular article J.2 thereof,

Whereas the European Union is committed to a policy of reconciliation and cooperation between the communities of Mostar and to the strengthening of the Federation of Bosnia and Herzegovina,

Whereas the Council considers that the incidents that occurred in Mostar on 10 February 1997 threaten to jeopardize the implementation of this policy,

Whereas, in that context, the Council deems it appropriate to follow up the recommendations made by the Office of the High Representative in Sarajevo, according to which those who have been identified as the perpetrators of violence during the above-mentioned incidents should be banned from travelling to Europe and overseas,

Has defined the following common position:

1. The persons listed in the appendix shall be reported for purposes of non-admission in the territories of the Member States. The list shall be updated following the outcome of further investigations and judicial proceedings;

2. Member States shall take all measures necessary to give effect to the provisions referred to in paragraph 1 as from the date of the definition of this common position;

3. The common position shall be published in the Official Journal.

For the Council,

The President
G. ZALM

APPENDIX

List of persons referred to in paragraph 1

HRKAC, Ivan

PERIC, Bozo

PLANINIC, Zeljko

UNITED NATIONS **A**

General Assembly

Distr.
GENERAL

A/51/842
26 March 1997

ORIGINAL: ENGLISH

Fifty-first session
Agenda items 116 and 40

PROGRAMME BUDGET FOR THE BIENNIUM 1996-1997

THE SITUATION IN CENTRAL AMERICA: PROCEDURES FOR THE ESTABLISHMENT OF A FIRM AND LASTING PEACE AND PROGRESS IN FASHIONING A REGION OF PEACE, FREEDOM, DEMOCRACY AND DEVELOPMENT

Programme budget implications of draft resolution A/51/L.69

Report of the Fifth Committee

Rapporteur: Mr. Ihor V. HUMENNY (Ukraine)

1. At its 54th meeting, on 26 March 1997, the Fifth Committee, pursuant to rule 153 of the rules of procedure of the General Assembly, considered the statement by the Secretary-General (A/C.5/51/47) on the programme budget implications of draft resolution A/51/L.69. The related report of the Advisory Committee on Administrative and Budgetary Questions was presented orally by its Chairman.

2. Statements and comments made in the course of the Committee's consideration of this item are reflected in the relevant summary record (A/C.5/51/SR.54).

DECISION OF THE FIFTH COMMITTEE

3. The Fifth Committee decided to inform the General Assembly that, should it adopt draft resolution A/51/L.69, the Secretary-General would be authorized to enter into commitments in an amount not exceeding $21,013,000 under section 3 of the programme budget for the biennium 1996-1997. Additional commitments of $1,822,600 would also be authorized under section 32, Staff assessment, to be offset by the same amount under income section 1, Income from staff assessment. Following the procedures adopted by the General Assembly in its resolution 41/213 of 19 December 1986, any related requirements for adjustments of the existing appropriation would be submitted in the context of the final performance report of the programme budget for the biennium 1996-1997 to be submitted to the General Assembly at its fifty-second session.

97-08132 (E) 260397

UNITED NATIONS **A**

General Assembly

Distr.
GENERAL

A/51/843
27 March 1997

ORIGINAL: ENGLISH

Fifty-first session
Agenda item 19

IMPLEMENTATION OF THE DECLARATION ON THE GRANTING OF INDEPENDENCE TO COLONIAL COUNTRIES AND PEOPLES

Letter dated 24 March 1997 from the Permanent Representative of Antigua and Barbuda to the United Nations addressed to the President of the General Assembly

As you are aware, since being admitted as a member of the United Nations, the Government of Antigua and Barbuda has closely identified itself with the aspirations of the peoples of the remaining Non-Self-Governing and Trust Territories, and has been most cooperative in the efforts of the United Nations for the necessary and speedy implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples throughout the world. The delegation of Antigua and Barbuda has subsequently participated in related activities of the United Nations in this regard.

In keeping with the commitment of my Government to the further acceleration of the process of decolonization, I should like to indicate to you, and through you to the General Assembly, for its consideration, the wish of the Government of Antigua and Barbuda to join the membership of the Special Committee on the Situation with Regard to the Implementation of the Declaration on the Granting of Independence to Colonial Countries and Peoples.

(Signed) Patrick Albert LEWIS
Ambassador/Permanent
Representative

97-08324 (E) 310397

UNITED
NATIONS

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General Assembly

Distr.
GENERAL

A/51/844
31 March 1997

ORIGINAL: ENGLISH

Fifty-first session
Agenda item 165

FINANCING OF THE MILITARY OBSERVER GROUP OF THE UNITED NATIONS MISSION FOR THE VERIFICATION OF HUMAN RIGHTS AND OF COMPLIANCE WITH THE COMMITMENTS OF THE COMPREHENSIVE AGREEMENT ON HUMAN RIGHTS IN GUATEMALA

Report of the Fifth Committee

Rapporteur: Mr. Ihor V. HUMENNY (Ukraine)

I. INTRODUCTION

1. At its 90th plenary meeting, on 31 January 1997, the General Assembly, on the proposal of the Secretary-General, decided to include in the agenda of its fifty-first session the item entitled "Financing of the Military Observer Group of the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 53rd and 55th meetings, on 24 and 27 March 1997. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/51/SR.53 and 55).

3. For its consideration of the item, the Committee had before it the report of the Secretary-General on the financing of the Military Observer Group of the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala (A/51/815) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/51/826).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/51/L.48

4. At the 55th meeting, on 27 March, the representative of Bangladesh and Vice-Chairman of the Committee introduced a draft resolution entitled "Financing of the Military Observer Group of the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights" (A/C.5/51/L.48), submitted on the basis of informal consultations.

5. At the same meeting, the Committee adopted draft resolution A/C.5/51/L.48 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the Military Observer Group of the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala

The General Assembly,

Having considered the report of the Secretary-General on the financing of the Military Observer Group of the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling Security Council resolution 1094 (1997) of 20 January 1997, by which the Council authorized the attachment to the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala of a group of 155 military observers and requisite medical personnel for a period of three months,

Recognizing that the costs of the Observer Group are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recognizing also that, in order to meet the expenditures caused by the Observer Group, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

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[1] A/51/815.

[2] A/51/826.

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Observer Group with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. Expresses concern about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear burdens owing to overdue payments by Member States of their assessments;

2. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Observer Group in full and on time;

3. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

4. Requests the Secretary-General to take all necessary action to ensure that the Observer Group is administered with a maximum of efficiency and economy;

5. Also requests the Secretary-General to establish a special account for the Observer Group in accordance with paragraph 15 of his report;[1]

6. Decides to appropriate the amount of 4 million United States dollars gross (3,956,300 dollars net) for the operation of the Observer Group for the period from 15 February to 31 May 1997, inclusive of the amount of 3 million dollars gross (2,949,300 dollars net) already authorized by the Advisory Committee on Administrative and Budgetary Questions under the terms of section IV of General Assembly resolution 49/233 A of 23 December 1994;

7. Decides also, as an ad hoc arrangement, to apportion the amount of 4 million dollars gross (3,956,300 dollars net) for the period from 15 February to 31 May 1997 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996 and 51/218 A and B of 18 December 1996 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the year 1997, as set out in its resolution 49/19 B of 23 December 1994 and its decision 50/471 A of 23 December 1995;

8. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 7 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 43,700 dollars approved for the Observer Group for the period from 15 February to 31 May 1997;

9. Invites voluntary contributions to the Observer Group in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

10. Decides to include in the provisional agenda of its fifty-second session the item entitled "Financing of the Military Observer Group of the United Nations Mission for the Verification of Human Rights and of Compliance with the Commitments of the Comprehensive Agreement on Human Rights in Guatemala".

UNITED NATIONS **A**

General Assembly

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A/51/845
31 March 1997

ORIGINAL: ENGLISH

Fifty-first session
Agenda item 140

ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACEKEEPING OPERATIONS

Peacekeeping Reserve Fund

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General, which provides information on the status of the Peacekeeping Reserve Fund (A/51/778). During its consideration of the report, the Committee met with representatives of the Secretary-General who provided additional information.

2. The Advisory Committee recalls that the General Assembly, in its resolution 47/217 of 23 December 1992, created a Peacekeeping Reserve Fund as a cash-flow mechanism to ensure the rapid response of the Organization to the needs of peacekeeping operations, and decided that the level of the Fund should be $150 million. Funding was to be provided by the transfers of balances of an initial amount of $59 million from the special accounts for the United Nations Transition Assistance Group (UNTAG) and the United Nations Iran-Iraq Military Observer Group (UNIIMOG). Residual amounts were to be transferred as soon as the special accounts for both operations were closed. However, the major portion required to provide the full $150 million was to be financed from the amount retained in the General Fund pursuant to General Assembly resolution 42/216 A of 21 December 1987.

3. As indicated in paragraph 3 of the report of the Secretary-General, with regard to the status of the Reserve Fund, as at 31 March 1996 the Fund had a balance of $94.7 million. Total receipts consisted of transfers from UNTAG ($47.0 million), UNIIMOG ($17.3 million), and the General Fund ($25.0 million), interest income ($5.1 million) and a voluntary contribution ($351,989). An amount of $60.7 million was still due to the Reserve Fund, consisting of funds

to be transferred from the United Nations General Fund ($57.6 million), UNTAG ($2.2 million) and UNIIMOG ($903,071). The Advisory Committee was informed on 18 March 1997 that an additional amount of approximately $4.87 million in interest income had increased the current balance of the Fund to $99.7 million.

4. As indicated in paragraph 4 of the Secretary-General's report, loans made to six peacekeeping missions have been repaid to the Reserve Fund in full. Details have been provided in annex II A to that report.

5. The Advisory Committee points out that the General Assembly still has to address the issue of imputation of interest income (see General Assembly resolution 47/217, para. (j), and A/50/976, para. 12).

6. The Advisory Committee notes that, by paragraph (e) of its resolution 47/217, the General Assembly decided that Member States' initial shares in the Peacekeeping Reserve Fund should be calculated on the basis of the ad hoc apportionment as set out in its resolution 45/247 of 21 December 1990. The Committee also notes that, by paragraph (g) of resolution 47/217, the Assembly decided that Member States joining after the adoption of resolution 47/217 and which did not have a claim to a share in the Fund should contribute to the Fund. In this connection, the Committee draws attention to its comments in its previous report (A/50/976), in which it had (a) stressed the mandatory nature of the assessment of new Members to fund the Reserve Fund, and (b) stated that shares of the original founding Members should be recalculated as new assessments were credited to the Fund on the basis of the apportionment set out in Assembly resolution 45/247.

7. The Advisory Committee notes that the amounts listed in annex III to the report of the Secretary-General (A/51/778), which were to the credit of Czechoslovakia were, by agreement of the two successor States, divided between the Czech Republic and Slovakia; these two States can thus be said to have a claim to share in the Fund. The Committee also notes the information contained in paragraph 9 of the report of the Secretary-General, listing the Member States for which the General Assembly, by its decision 47/456 of 23 December 1992, set rates of assessment, and the related report of the Fifth Committee (A/47/833).

8. The actions to be taken by the General Assembly are indicated in paragraph 11 of the report of the Secretary-General. With regard to paragraph 11 (b), the Advisory Committee believes that it was the Assembly's intention that resolution 47/217 should apply to all Member States. Accordingly, the Committee recommends that the Assembly confirm this intention and decide that the five Member States listed in paragraph 8 of the Secretary-General's report should contribute to the Fund in accordance with the scale of apportionment for peacekeeping operations in effect on the date of their first assessment for United Nations peacekeeping operations.

UNITED
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General Assembly

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A/51/846
31 March 1997

ORIGINAL: ENGLISH

Fifty-first session
Agenda item 113

PROGRAMME BUDGET FOR THE BIENNIUM 1994-1995

Report of the Fifth Committee

Rapporteur: Mr. Ihor V. HUMENNY (Ukraine)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1996, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-first session the item entitled "Programme budget for the biennium 1994-1995" and to allocate it to the Fifth Committee.

2. The Committee considered the item at its 55th meeting, on 27 March 1997. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary record (A/C.5/51/SR.55).

II. CONSIDERATION OF DRAFT DECISION A/C.5/51/L.51

3. At the 55th meeting, the Chairman introduced a draft decision entitled "Programme budget for the biennium 1994-1995" (A/C.5/51/L.51).

4. At the same meeting, the Committee adopted draft decision A/C.5/51/L.51 without a vote (see para. 5).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

97-08590 (E) 010497

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Programme budget for the biennium 1994-1995

The General Assembly, recalling its resolution 50/205 A of 23 December 1995, on the final budget appropriations for the biennium 1994-1995, and section IV of its resolution 51/219 of 18 December 1996, on the programme performance of the United Nations for the biennium 1994-1995, concludes its consideration of the item entitled "Programme budget for the biennium 1994-1995".

UNITED
NATIONS

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General Assembly

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A/51/847
1 April 1997

ORIGINAL: ENGLISH

Fifty-first session
Agenda item 126

FINANCING OF THE UNITED NATIONS MISSION FOR THE REFERENDUM IN WESTERN SAHARA

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financial performance of the United Nations Mission for the Referendum in Western Sahara (MINURSO) for the period from 1 July 1995 to 30 June 1996 (A/51/763) and the proposed budget for the maintenance of MINURSO for the period from 1 July 1997 to 30 June 1998 (A/51/763/Add.1). During its consideration of the reports, the Advisory Committee met with representatives of the Secretary-General who provided additional information.

2. As indicated in the introduction to the report of the Secretary-General on the proposed budget report for the period from 1 July 1997 to 30 June 1998 (A/51/763/Add.1), the Security Council established MINURSO by its resolution 690 (1991) of 29 April 1991. The mandate of MINURSO has been extended by subsequent Security Council resolutions, the latest of which (S/RES/1084 (1996) of 27 November 1996) extended the mandate of MINURSO until 31 May 1997.

3. As indicated in paragraph 7 of that report, resources made available to the Mission from its inception to 30 June 1997 amount to $278,328,700 gross ($262,259,700 net). Of this amount, credits returned to Member States amounted to $2,618,600 gross ($2,217,800 net). Actual and pro forma expenditures for the same period amounted to $256,317,200 gross ($243,354,800 net). Further information in this regard is contained in annex V to the report.

4. As indicated in paragraph 8 of the same report, as at 31 January 1997, a total of $249,353,905 had been assessed on Member States for the period from inception (29 April 1991) to 30 November 1996. Contributions received for that period amounted to $206,392,138. In addition, outstanding assessments were

reduced by an amount of $630,000 pursuant to General Assembly resolution 50/83 of 15 December 1995, on normalization of the situation concerning South Africa, resulting in a shortfall of $42,331,767.

5. With regard to the status of reimbursement to troop-contributing countries, the Advisory Committee notes from paragraph 12 of the report that full reimbursement up to 30 June 1996, in accordance with the standard rates established by the General Assembly for troop costs, has been made for provision of contingent personnel. It is estimated that an amount of $271,400 is due for troop costs for the period from 1 July to 31 December 1996.

Performance report for the period 1 July 1995 to 30 June 1996

6. The Advisory Committee notes from the performance report for the period 1 July 1995 to 30 June 1996 (A/51/763) that of the total appropriation of $67,110,000 gross ($61,153,200 net), expenditures amounted to $47,717,100 gross ($44,466,100 net), resulting in an unencumbered balance of $19,392,900 gross ($16,687,100 net).

7. As indicated in paragraph 5 of the report, the unencumbered balance was primarily attributable to the non-implementation of the expansion of the Identification Commission and the suspension of its activities towards the end of the reporting period (June 1996). However, as indicated in the report of the Secretary-General to the Security Council of 19 January 1996 (S/1996/43, paras. 18 and 35), the identification process had come to a near standstill in January 1996, and a stalemate had arisen in December 1995. In view of this longer period of non-implementation of activities of the Identification Commission, the Advisory Committee believes that greater savings should have accrued during the reporting period (see, for example, paras. 10 and 14 below).

8. The Committee notes from paragraph 5 of the report of the Secretary-General (A/51/763) that savings realized from the lower actual number of civilian personnel deployed during the period accounted for 72 per cent, in gross terms, of the unencumbered balance. Additional savings, representing 10 per cent of the unencumbered balance, were also realized from the awarding of new contracts under air operations. On inquiry, the Advisory Committee was informed that additional savings, representing approximately 18 per cent of the unencumbered balance, were achieved against such items as rations (resulting from the lower actual number of civilian police observers deployed), rental of premises and transport operations.

9. The Advisory Committee notes that there is an over-expenditure of $125,300 for mission subsistence allowance for military observers. Supplementary information contained in annex II.B to the report indicates that the increase resulted from the actual number (237) of military observers deployed during the period being higher than the estimate of 231.

10. Annex IV.A, on planned and actual deployment of civilian and military personnel, shows that, with the exception of September and October 1995, during which months 231 military observers were deployed, the number of military observers deployed ranged from 232 to 269 for the remaining 10 months of the period under review. The Advisory Committee points out, however, that in

paragraph 17 of his report of 20 August 1996 (S/1996/674), the Secretary-General had indicated that the reduction of the military component by 20 per cent had been implemented gradually through the non-replacement of observers at the close of their tours of duty and that as at the end of August, the number of military personnel would have been reduced from 288 to 258 and would reach 232 by the end of September. The approved figure of 230 would be attained in October. In addition, the Committee was informed that there had been no violations of the ceasefire for more than five years. That being the case, the reason for the increased number of military observers deployed has not been fully explained in the report of the Secretary-General.

11. The Advisory Committee notes from paragraph 4 of annex II.B of the report that savings of $98,500 for troop-cost reimbursement which resulted from actual payments for 40 medical personnel rather than 48, were offset by an additional expenditure against mission subsistence allowance for 8 force orderly staff. The Advisory Committee was informed that while the 8 force orderly staff were considered contingent personnel, the nature of their service in the Mission resulted in their status being made similar to military observers; accordingly, mission subsistence allowance was provided to them in lieu of troop cost reimbursement. The Committee inquired but was not provided with further details regarding the nature of the service of the 8 force orderly staff.

12. The Advisory Committee notes from paragraph 22 of annex II.B that an additional requirement of $80,400 resulted from the actual requirement for travel being higher than the estimated provision. From the information provided in the report, the Advisory Committee believes that some of the reasons given for the additional trips seem questionable. For example, the Advisory Committee sees no justification for sending five persons from New York to the mission area in connection with the downsizing of the Mission, nor for sending two staff members (rather than one) from New York to the mission area for the installation and training of staff on the SUN payroll system.

13. The Advisory Committee welcomes the savings in the amount of $1,215,000 achieved for helicopter hire/charter costs and $452,400 for fixed-wing aircraft as a result of new contracts obtained through the bidding process (see A/51/763, annex II.B, paras. 37 and 41). The Advisory Committee trusts that the positive experience gained in MINURSO with regard to negotiation of contracts through the bidding process will be replicated in other missions.

14. Annex V to the report of the Secretary-General shows the planned and actual hours flown by the helicopters and fixed-wing aircraft. The Advisory Committee also notes the statement that owing to the decrease in hire costs (see para. 13 above), savings were realized, although the actual hours flown (2,955 for helicopters and 3,191 for fixed-wing aircraft) exceeded the provision for 2,700 hours for each type of air operation. In view of the fact that no ceasefire violations have occurred in the area of operation and of the suspension of activities of Identification Commission, the Advisory Committee questions the excessive number of hours flown, and requests that more control be introduced in the use of air operation services. In this connection, the Advisory Committee recalls its comments in its reports of 4 December 1995 and 19 April 1996 (A/50/802 and A/50/939), specifically on the efficient planning and procurement of air operations services. The Advisory Committee also draws attention to

comments on the subject of air operations contained in the report of the Board of Auditors.[1]

15. With regard to additional costs incurred for positioning and depositioning and painting and preparation for the helicopters and fixed-wing aircraft (see A/51/763, annex II.B, paras. 39, 40, 43 and 44), the Advisory Committee recommends that the possibility of including these charges in the base hire costs should be examined prior to negotiating a new contract, as had already been successfully done with regard to liability and war-risk insurance charges (ibid., para. 45).

16. With regard to the expenditure for commercial communications, the Advisory Committee notes from paragraph 52 of annex II.B that an amount of $84,600 was incurred for outstanding charges in respect of the prior period from August 1994 to June 1995. In this connection, the Advisory Committee believes that with better systems for control and disbursement, such situations could be avoided.

17. The Advisory Committee notes that in the financial performance report for the period from 1 July 1995 to 30 June 1996 an amount of $2,801,300 has been shown as unliquidated obligations. The Advisory Committee requested and received an update on the status of unliquidated obligations, namely, that for the period from 1 July 1995 to 30 June 1996 there is still an amount of $2,029,600 in unliquidated obligations relating to such items as military personnel costs ($1,230,200), civilian personnel costs ($258,900), premises ($8,800), transport operations ($98,000), air operations ($329,700), communications ($8,500), other equipment ($9,300), supplies and services ($79,600) and air and surface freight ($6,600).

18. The action to be taken by the General Assembly, as indicated in paragraph 6 of the report, is a decision to credit Member States the unencumbered balance of $19,392,900 gross ($16,687,100 net) in respect of the period from 1 July 1995 to 30 June 1996. The Advisory Committee recommends acceptance of the Secretary-General's proposal.

Cost estimates for the period from 1 July 1997 to 30 June 1998

19. To enable it to better evaluate the Secretary-General's cost estimates for MINURSO for the period from 1 July 1997 to 30 June 1998, the Advisory Committee requested that it be provided with up-to-date information on expenditure. In this connection, the Committee notes from annex II of the report of the Secretary-General (A/51/763/Add.1) that cost estimates for several items for the period from 1 July 1997 to 30 June 1998 have been "based on recent expenditure pattern". The Committee was provided the attached status-of-expenditure report for the period from 1 July to 31 December 1996 (see annex). The Committee requested but was not provided with any information that was more recent.

20. The Advisory Committee notes that for the period from 1 July 1997 to 30 June 1998 an amount of $29,107,800 gross ($27,308,400 net) has been proposed for the maintenance of MINURSO, reflecting a 9 per cent decrease in gross terms in comparison with the budget of $31,902,000 for the prior period from 1 July 1996 to 30 June 1997. As indicated in paragraph 16 of the report, requirements have been reduced in comparison to the prior 12-month period under

all headings except military and civilian personnel costs. On inquiry, the Advisory Committee was informed that the increase over the prior period was attributable to updated standard salary costs for 1997.

21. The proposed budget provides for the maintenance of MINURSO at its current authorized strength of 203 military observers, 27 military support staff, 9 civilian police, 167 civilian staff (102 international and 65 local) and 2 observers from the Organization of African Unity.

22. The Advisory Committee recalls that the Security Council, in its resolution 1084 (1996), while extending the mandate of MINURSO until 31 May 1997, requested the Secretary-General to continue to keep the staffing size and configuration of the various components of MINURSO under active review in order to ensure maximum efficiency and effectiveness, and to include in his next report ways to achieve that aim.

23. The Advisory Committee understands that the results of the review in question would be included in the next report of the Secretary-General and that it was likely that the civilian police would be withdrawn. The Advisory Committee also understands that further reductions in the other elements of the mission, especially in the civilian staffing establishment and the military observers, could be expected.

24. With regard to the current civilian staffing establishment, the Advisory Committee was informed that as of 11 February 1997 there was a 3 per cent vacancy rate for international civilian personnel and a 2 per cent vacancy rate for local civilian staff. The Advisory Committee believes that, given the current level of activities, there should be no reason to assume full incumbency of civilian personnel in the Mission and that the level of resources relating to civilian personnel could thus be reduced.

25. The Advisory Committee recalls that the Secretary-General had informed the Security Council in his report of 30 March 1995 (S/1995/240) that he had appointed an Independent Jurist whose task it was, in cooperation with the parties involved, to take steps to ensure the release of all Saharan political prisoners and detainees before the beginning of the referendum campaign. The services of the Independent Jurist are through a special service agreement on a when-actually-employed basis; the agreement calls for a maximum of 90 working days for every six-month period at the rate of $365 per working day. On inquiry, the Advisory Committee was informed that the activities of the Independent Jurist were not affected by the downsizing of the Mission, and, based on that experience, provision for travel was maintained for four round trips from Athens (his place of residence) to the mission area. The Advisory Committee was also informed that, while it was previously envisaged that two round trips by a Political or Legal Affairs Officer would be undertaken from New York to provide assistance to the Independent Jurist, this provision has been deleted owing to the fact that the services would be provided by a Political Adviser in the Office of the Acting Special Representative of the Secretary-General.

26. The Advisory Committee inquired about unliquidated obligations in respect of contingent-owned equipment and was informed that the total amount of

unliquidated obligations under contingent-owned equipment and related expenditure for the period from inception to the current period amounted to $3,859,250. Claims had yet to be submitted and processed.

27. The Advisory Committee notes from annex II.A to the report that estimates of monthly unit costs relating to travel for military observers and contingent personnel and police, premises and vehicle and aircraft insurance are higher than those for the previous period. Some of the explanations for these increased estimates have been provided in annex II.D to the report. However, with regard to additional requirements for communications equipment (30 mobile radios and 20 mobile/portable radios), the Advisory Committee was informed that, as stated in paragraph 34 of the report of the Secretary-General to the Security Council of 8 May 1996 (S/1996/343), the decrease in the military component of MINURSO would entail a slight reduction in the size of the north and south sector headquarters; this would make it necessary to upgrade the communications equipment linking the sites with one another and with MINURSO headquarters. In addition, part of the requirements would be used to replace worn/damaged equipment.

28. With regard to the lower estimates for petrol, oil and lubricants under the heading of transport operations, the Advisory Committee was informed that the estimated provision of $42,000 per month takes into account recent expenditure experience up to 30 June 1996, with averages of $48,000 per month, the decrease in the United Nations-owned vehicle fleet from 208 to 202 and projected lower requirements relating to the downsizing of the Mission from May 1996. However, the Committee would have expected to see even lower estimates under these items.

29. The Advisory Committee notes from paragraph 3 of annex II.D that the cost estimate of $107,800 against contingent-owned equipment has been shown to provide for the reimbursement to troop-contributing Governments for the usage of vehicles and other equipment at the rate of 10 per cent of the total estimated value of $1,078,129 for the budget period. On inquiry, the Advisory Committee was informed that the total value of the contingent-owned equipment of the medical support personnel consists of (a) medical equipment ($852,238); (b) medical appliances ($87,210); (c) dental appliances ($7,147); (d) orthopaedic appliances ($8,424); (e) four Korado 4 x 4 vehicles ($65,224); (f) three Korado ambulances ($44,634); and (g) one Grace ambulance ($13,252).

30. The Advisory Committee notes from paragraph 2 (g) of annex II.D that, while rotation travel for seven force orderly staff was estimated at an average cost of $3,900 in the prior budget period, the increase in the estimated cost to an average of $4,500 was based on the average of recent expenditure patterns and the various points of origin of the personnel.

31. Bearing in mind its comments and observations in the paragraphs above, the Advisory Committee recommends to the General Assembly an appropriation of the amount of $29,107,800 gross ($27,308,400 net) for the maintenance of the Mission for the period from 1 July 1997 to 30 June 1998 and the assessment of an amount of $29,107,800 gross ($27,308,400 net) at a monthly rate of $2,425,650 gross ($2,275,700 net), should the Security Council decide to extend the mandate of MINURSO beyond 31 May 1997.

Notes

[1] Official Records of the General Assembly, Fifty-first Session, Supplement No. 5 (A/51/5), vol. II.

ANNEX

United Nations Mission for the Referendum in Western Sahara

Status-of-expenditure report for the period 1 July to 31 December 1996: summary statement

(Thousands of United States dollars)

	Description	Total expenditures
1.	Military personnel costs	3 594.6
2.	Civilian personnel costs	5 591.7
3.	Premises/accommodation	83.5
4.	Infrastructure repairs	0.0
5.	Transport operations	403.7
6.	Air operations	4 047.2
7.	Naval operations	0.0
8.	Communications	179.9
9.	Other equipment	105.4
10.	Supplies and services	210.7
11.	Election-related supplies and services	0.0
12.	Public information programmes	0.0
13.	Training programmes	0.0
14.	Mine-clearing programmes	0.0
15.	Assistance for disarmament and demobilization	0.0
16.	Air surface and freight	91.5
17.	United Nations Logistics Base, Brindisi	125.6
18.	Support account for peacekeeping operations	1 159.1
19.	Income from staff assessment	872.2
	Total (gross)	16 825.1

UNITED
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Fifty-first session
Agenda items 116, 120, 137, 139 and 140

PROGRAMME BUDGET FOR THE BIENNIUM 1996-1997

HUMAN RESOURCES MANAGEMENT

FINANCING OF THE INTERNATIONAL TRIBUNAL FOR THE PROSECUTION OF PERSONS RESPONSIBLE FOR SERIOUS VIOLATIONS OF INTERNATIONAL HUMANITARIAN LAW COMMITTED IN THE TERRITORY OF THE FORMER YUGOSLAVIA SINCE 1991

FINANCING OF THE INTERNATIONAL CRIMINAL TRIBUNAL FOR THE PROSECUTION OF PERSONS RESPONSIBLE FOR GENOCIDE AND OTHER SERIOUS VIOLATIONS OF INTERNATIONAL HUMANITARIAN LAW COMMITTED IN THE TERRITORY OF RWANDA AND RWANDAN CITIZENS RESPONSIBLE FOR GENOCIDE AND OTHER SUCH VIOLATIONS COMMITTED IN THE TERRITORY OF NEIGHBOURING STATES BETWEEN 1 JANUARY AND 31 DECEMBER 1994

ADMINISTRATIVE AND BUDGETARY ASPECTS OF THE FINANCING OF THE UNITED NATIONS PEACEKEEPING OPERATIONS

Report of the Fifth Committee

Rapporteur: Mr. Ihor V. HUMENNY (Ukraine)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1996, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-first session the items entitled "Programme budget for the biennium 1996-1997", "Human resources management", "Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991", "Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations

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of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994" and "Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations" and to allocate them to the Fifth Committee.

2. The Fifth Committee began its consideration of the question of gratis personnel provided by Governments and other entities under agenda items 116, 120, 137, 139 and 140 at its 49th to 51st and 55th meetings, on 11, 12, 17 and 27 March 1997. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/51/SR.49-51 and 55).

3. For its consideration of the items, the Committee had before it the report of the Secretary-General on gratis personnel provided by Governments and other entities (A/51/688 and Corr.1) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/51/813).

II. CONSIDERATION OF DRAFT DECISION A/C.5/51/L.52

4. At the 55th meeting, on 27 March, the representative of Mexico introduced a draft decision entitled "Gratis personnel provided by Governments and other entities" (A/C.5/51/L.52), which was submitted on behalf of the Chairman following informal consultations.

5. At the same meeting, the Committee adopted draft decision A/C.5/51/L.52 without a vote (see para. 6).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

Gratis personnel provided by Governments and other entities

The General Assembly:

(a) Decides to defer consideration of the report of the Secretary-General on the gratis personnel provided by Governments and other entities[1] and the report of the Advisory Committee on Administrative and Budgetary Questions thereon[2] to the second part of its resumed fifty-first session;

(b) Requests the Secretary-General, on an interim basis, and pending consideration of this question and a final decision thereon:

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[1] A/51/688 and Corr.1.

[2] A/51/813.

(i) Not to expand the number of gratis personnel currently implementing mandated activities mentioned in paragraphs 24 to 40 of his report;[1]

(ii) In the case of new and/or expanded needs implying urgent requirements for expertise not available within the Organization, to resort to the use of gratis personnel with due regard to the importance of maintaining as wide a geographical basis as possible, for a very limited and specified period, and, in order to ensure transparency, to approach all Member States on the possibility of providing that expertise on a temporary basis;

(iii) To review the proposed guidelines annexed to his report[1] and to submit a report thereon to the General Assembly before 12 May 1997 for its consideration during the second part of its resumed fifty-first session;

(iv) To update the information provided in his report, including data on the nationality of gratis personnel and detailed descriptions of the functions entrusted to them, and to report on any change in the use of gratis personnel after 31 October 1996 to the General Assembly at the second part of its resumed fifty-first session;

(v) To submit a comprehensive report before 12 May 1997 on the methodology and level to be applied to the administrative support costs mentioned in paragraphs 51 to 66 of his report,[1] including their legislative basis, and, in the interim, to maintain the status quo in this regard.

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[1] A/51/688 and Corr.1, annex I.

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FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS, AND REPORTS OF THE BOARD OF AUDITORS

Report of the Fifth Committee

Rapporteur: Mr. Ihor V. HUMENNY (Ukraine)

I. INTRODUCTION

1. At its 3rd plenary meeting, on 20 September 1996, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-first session, and to allocate to the Fifth Committee, the item entitled:

"Financial reports and audited financial statements, and reports of the Board of Auditors:

"(a) United Nations;

"(b) United Nations Development Programme;

"(c) United Nations Children's Fund;

"(d) United Nations Relief and Works Agency for Palestine Refugees in the Near East;

"(e) United Nations Institute for Training and Research;

"(f) Voluntary funds administered by the United Nations High Commissioner for Refugees;

"(g) Fund of the United Nations Environment Programme;

"(h) United Nations Population Fund;

"(i) United Nations Habitat and Human Settlements Foundation;

"(j) Fund of the United Nations International Drug Control Programme;

"(k) United Nations Office for Project Services".

2. At its 21st, 23rd, 27th, 29th to 31st and 55th meetings, on 5, 7, 13, 14, 19 and 21 November 1996 and on 27 March 1997, the Fifth Committee considered the financial reports and audited financial statements for the period ended 31 December 1995 concerning the United Nations, peacekeeping missions, the International Trade Centre and the United Nations University[1], the United Nations Development Programme[2], the United Nations Children's Fund,[3] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[4] the United Nations Institute for Training and Research,[5] the voluntary funds administered by the United Nations High Commissioner for Refugees,[6] the Fund of the United Nations Environment Programme,[7] the United Nations Population Fund,[8] the United Nations Habitat and Human Settlements Foundation,[9] the Fund of the United Nations International Drug Control Programme,[10] the United Nations Office for Project Services[11] and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/51/533).

3. The Committee also had before it a report of the Secretary-General transmitting a concise summary of principal findings, conclusions and recommendations contained in the reports of the Board of Auditors on the audit of the accounts for the financial period ended 31 December 1995 (A/51/283) and reports of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/51/488 and Add.1 and 2) and on accounting standards (A/51/523).

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[1] Official Records of the General Assembly, Fifty-first Session, Supplement No. 5 (A/51/5, vols. I-IV).

[2] Ibid., Supplement No. 5A (A/51/5/Add.1).

[3] Ibid., Supplement No. 5B (A/51/5/Add.2).

[4] Ibid., Supplement No. 5C (A/51/5/Add.3).

[5] Ibid., Supplement No. 5D (A/51/5/Add.4).

[6] Ibid., Supplement No. 5E (A/51/5/Add.5).

[7] Ibid., Supplement No. 5F (A/51/5/Add.6).

[8] Ibid., Supplement No. 5G (A/51/5/Add.7).

[9] Ibid., Supplement No. 5H (A/51/5/Add.8).

[10] Ibid., Supplement No. 5I (A/51/5/Add.9).

[11] Ibid., Supplement No. 5J (A/51/5/Add.10).

4. Statements and observations made in the course of the Committee's consideration of the item and replies to queries raised are reflected in the relevant summary records (A/C.5/51/SR.21, 23, 27, 29-31 and 55).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/51/L.47

5. At the 55th meeting, on 27 March, the representative of Latvia introduced a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/51/L.47), on behalf of the Chairman following informal consultations, and orally revised it by inserting the words "in the United Nations Environment Programme" after the words "serious problems" in part B, paragraph 10.

6. At the same meeting, the Committee adopted draft resolution A/C.5/51/L.47, as orally revised, without a vote (see para. 7).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered, for the period ended 31 December 1995, the financial reports and audited financial statements of the United Nations, including United Nations peacekeeping operations, the International Trade Centre and the United Nations University,[12] the United Nations Development Programme,[13] the United Nations Children's Fund,[14] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[15] the United Nations Institute for Training and Research,[16] the voluntary funds administered by the United Nations High Commissioner for Refugees,[17] the Fund of the United Nations Environment

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[12] Official Records of the General Assembly, Fifty-first Session, Supplement No. 5 (A/51/5), vol. I, sects. I and V; vol. II, sects. I and V; vol. III, sect. IV; vol. IV, sects. I and V.

[13] Ibid., Supplement No. 5A (A/51/5/Add.1), sects. I and IV.

[14] Ibid., Supplement No. 5B (A/51/5/Add.2), sects. I and IV.

[15] Ibid., Supplement No. 5C (A/51/5/Add.3), sects. I and V.

[16] Ibid., Supplement No. 5D (A/51/5/Add.4), sects. I and V.

[17] Ibid., Supplement No. 5E (A/51/5/Add.5), sects. III and V.

Programme,[18] the United Nations Population Fund,[19] the United Nations Habitat and Human Settlements Foundation,[20] the Fund of the United Nations International Drug Control Programme[21] and the United Nations Office for Project Services,[22] the reports and audit opinions of the Board of Auditors,[23] the concise summary of the principal findings, conclusions and recommendations of the Board of Auditors[24] and the report of the Advisory Committee on Administrative and Budgetary Questions,[25]

A

Taking note of the reports of the Secretary-General on measures taken or to be taken to implement the current recommendations of the Board of Auditors[26] and of the responses of the executive heads of the United Nations organizations and programmes[27] to the recommendations of the Board,

Taking note also of the reports of the Secretary-General on accounting standards[28] and on the inventory control system for non-expendable property at Headquarters,[29]

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[18] Ibid., Supplement No. 5F (A/51/5/Add.6), sects. I and V.

[19] Ibid., Supplement No. 5G (A/51/5/Add.7), sects. I and V.

[20] Ibid., Supplement No. 5H (A/51/5/Add.8), sects. I and IV.

[21] Ibid., Supplement No. 5I (A/51/5/Add.9), sects. I and V.

[22] Ibid., Supplement No. 5J (A/51/5/Add.10), sects. I and IV.

[23] Ibid., Supplement No. 5 (A/51/5), vol. I, sects. II and III; vol. II, sects. II and III; vol. III, sects. I and II; vol. IV, sects. II and III; ibid., Supplement No. 5A (A/51/5/Add.1), sects. II and III; ibid., Supplement No. 5B (A/51/5/Add.2), sects. II and III; ibid., Supplement No. 5C (A/51/5/Add.3), sects. II and III; ibid., Supplement No. 5D (A/51/5/Add.4), sects. II and III; ibid., Supplement No. 5E (A/51/5/Add.5), sects. I and II; ibid., Supplement No. 5F (A/51/5/Add.6), sects. II and III; ibid., Supplement No. 5G (A/51/5/Add.7), sects. II and III; ibid., Supplement No. 5H (A/51/5/Add.8), sects. II and III; ibid., Supplement No. 5I (A/51/5/Add.9), sects. II and III; ibid., Supplement No. 5J (A/51/5/Add.10), sects. II and III.

[24] A/51/283, annex.

[25] A/51/533.

[26] A/51/488 and Add.1.

[27] A/51/488/Add.2.

[28] A/51/523.

[29] A/C.5/50/51.

Expressing deep concern about the persistence of problems and defects in the financial administration and management of the United Nations observed by the Board of Auditors,

Noting with concern the observation by the Board of Auditors that there had been no significant improvement in effective budgetary control with regard to Trust Funds, despite the Board having drawn attention to this problem in its report for the biennium ended 31 December 1993,

Emphasizing the need to improve implementation of the recommendations of the Board of Auditors, as approved by the General Assembly,

Commending the Board of Auditors for carrying out its reviews in a comprehensive and efficient manner, in line with regulation 12.5 of the Financial Regulations of the United Nations,

1. Accepts the financial reports and audited financial statements and the audit opinions and reports of the Board regarding the aforementioned organizations, subject to the provisions of the present resolution;

2. Also accepts the concise summary of principal findings, conclusions and recommendations of the Board of Auditors, subject to the provisions of the present resolution;

3. Notes with serious concern that the Board of Auditors has qualified its audit opinion on the financial statements of the United Nations Development Programme, the United Nations Population Fund, the United Nations International Drug Control Programme, the United Nations Environment Programme, the United Nations Habitat and Human Settlements Foundation and the United Nations Conference on Human Settlements (Habitat II);

4. Requests the Secretary-General and the executive heads of the United Nations funds and programmes mentioned in paragraph 3 above to take steps to rectify the situation in order to avoid another qualification during the next audit;

5. Reiterates its request that the Board of Auditors continue its audit coverage of all peacekeeping operations;

6. Approves all the recommendations and conclusions of the Board of Auditors and the comments thereon contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[25] subject to the provisions of the present resolution;

7. Requests the Board of Auditors to indicate more clearly in its future reports those recommendations which have not been fully implemented and to point out, with greater precision, incidences of malpractice and violations of rules and regulations;

8. Also requests the Board of Auditors to submit to the General Assembly at its fifty-second session proposals for improving the implementation, by the Secretary-General and the executive heads of funds and programmes, of the

recommendations of the Board, as approved by the Assembly, and for possible changes in progress reporting on such implementation;

9. Notes with concern the delays in submission of the reports of the Board of Auditors and the reports of the Secretary-General on implementation of the recommendations of the Board through the Advisory Committee to the General Assembly, and requests the Secretary-General to ensure that the necessary financial and administrative support is provided to ensure the timeliness of the transmission of those reports in the future;

10. Requests the Secretary-General and the executive heads of the United Nations funds and programmes to provide timely responses to the recommendations of the Board of Auditors, and reiterates its request that the reports on measures taken or to be taken in response to the recommendations of the Board include timetables for their implementation;

11. Notes with deep concern the incidents of fraud and presumed fraud reported by the Board of Auditors;

12. Requests the Secretary-General and the executive heads of the organizations concerned to take the necessary disciplinary measures in cases of proven fraud and to enhance the individual accountability of United Nations personnel, including stronger managerial control;

13. Requests the Secretary-General to report to the General Assembly at its fifty-second session on measures taken to enhance accountability;

14. Notes with satisfaction the improvement in internal audit functions and structures in the United Nations, including the level of professional expertise, and requests the executive heads of those funds and programmes which continue to suffer deficiencies in this regard to take appropriate corrective measures;

15. Emphasizes the need for greater transparency and stricter controls for trust funds, including by ensuring, in particular, that expenditure from trust funds should not be incurred without the receipt of the corresponding income, nor on the basis of reimbursement to other accounts or the regular budget;

16. Welcomes the efforts made by organizations in the biennium 1994-1995 to comply with the United Nations common accounting standards;

17. Notes, however, that further work needs to be done in the biennium 1996-1997 to bring the financial statements fully in line with the United Nations common accounting standards, and requests the Secretary-General and the executive heads of the United Nations organizations and programmes to pursue efforts to ensure full compliance with the standards, in particular the disclosure of valuation of property and cash held in non-convertible currencies, calculation and disclosure of the end-of-service liability for termination benefits and better disclosure of delays in the collection of assessed contributions;

18. Takes note of the recommendations of the Board of Auditors concerning budgetary assumptions used in the preparation of biennial programme budgets[30] and the comments of the Secretary-General and the Advisory Committee thereon,[31] and requests them to keep the matter under review;

19. Takes note also of the comments of the Board of Auditors on the need to improve performance reporting, and concurs with the recommendation of the Advisory Committee[32] that the Secretary-General should work towards improving the format of reports, in particular, by providing more up-to-date information relating to actual expenditure figures;

20. Stresses the importance of the timely completion of the self-evaluation of subprogrammes, and requests the Secretary-General to ensure better coverage and monitoring of self-evaluations;

21. Requests the Board of Auditors, the Office of Internal Oversight Services and the Joint Inspection Unit to maintain and enhance, whenever possible, their cooperation, while respecting the clear distinction between internal and external oversight responsibilities;

22. Regrets that there was a steady decline in net income from revenue-producing activities during the biennium 1994-1995;

23. Also regrets that the United Nations Postal Administration and the services to visitors incurred net losses during the biennium 1994-1995, and requests the Secretary-General to take all necessary measures to redress the situation and to report thereon to the General Assembly;

24. Decides to consider the other substantive findings and recommendations of the Board of Auditors under the relevant items of the agenda, and decides also to consider in future, where appropriate, the substantive findings and recommendations of the Board under the relevant items of the agenda;

B

Expressing concern at the failure of some implementing and executing agencies to comply with funding and project agreements concluded with United Nations funds and programmes,

1. Notes with deep concern the serious irregular financial practices in the United Nations Centre for Human Settlements and the decision by the management of the United Nations Habitat and Human Settlements Foundation to divert $900,000 from the Foundation's funds in order to meet the financing requirements for the preparatory activities of the United Nations Conference on Human Settlements (Habitat II);

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[30] See A/51/488, paras. 6-11.

[31] See A/51/488, paras. 6-13, and A/51/533, paras. 39 and 40.

[32] A/51/533, para. 41.

2. Draws the attention of the Commission on Human Settlements to these irregularities with a view to its requesting immediate corrective action at its sixteenth session;

3. Notes the actions taken by the Office of the United Nations High Commissioner for Refugees and its Executive Committee at its forty-seventh session[33] with regard to the implementation of the recommendations of the Board of Auditors;

4. Welcomes initiatives by the Office of the United Nations High Commissioner for Refugees to improve the procedure for selecting implementing partners and auditing their activities, and emphasizes the need for improvement in the process of selecting implementing and executing partners by other funds and programmes;

5. Notes with grave concern the serious problems identified with regard to the United Nations Development Programme reserve for field accommodation;

6. Notes the actions taken by the Administrator and the Executive Board of the United Nations Development Programme[34] with regard to the implementation of the recommendations of the Board of Auditors;

7. Notes also the actions taken by the Executive Director of the United Nations Children's Fund and its Executive Board[35] with regard to the implementation of the recommendations of the Board of Auditors;

8. Takes note of the recommendation that the United Nations Children's Fund review its policy of recording cash assistance in connection with programme expenditures for consistency with financial regulations and programme management procedures and notes the finding that financial control over cash assistance was not being fully achieved;

9. Takes note also of the decision of the Governing Council of the United Nations Environment Programme on the report of the Board of Auditors, and its request that the Executive Director implement the necessary corrective actions recommended by the Board before the end of the biennium 1996-1997;[36]

10. Notes with great concern the serious problems in the United Nations Environment Programme reported by the Board of Auditors, including the fact that eight out of twelve projects audited had suffered cost overruns and nine had time overruns because of difficulties in identifying consultants;

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[33] See A/AC.96/869/Add.1, paras. 4-7, and A/51/12/Add.1, para. 25.

[34] See DP/1997/3, DP/1997/6 and Executive Board decision 97/3.

[35] E/ICEF/1997/12, part I, and decision 1997/10, para. 12.

[36] Decision 19/26.

11. Draws the attention of the Governing Council of the United Nations Environment Programme to these irregularities with a view to its requesting immediate corrective action at its next scheduled sessions;

12. Notes the actions taken by the Executive Director of the United Nations Population Fund and the Executive Board of the United Nations Development Programme/United Nations Population Fund[37] with regard to the implementation of the recommendations of the Board of Auditors.

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[37] See DP/FPA/1997/4 and decision 97/2.

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Financing of the United Nations Mission of Observers in Tajikistan

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General (A/51/784 and Add.1), which contain the performance reports for the United Nations Mission of Observers in Tajikistan (UNMOT) for the periods from 17 June to 15 December 1995 and from 16 December 1995 to 30 June 1996, respectively. The Advisory Committee also considered the report of the Secretary-General (A/51/781/Add.2) containing the proposed budget for the United Nations Mission of Observers in Tajikistan (UNMOT) for the 12-month period from 1 July 1997 to 30 June 1998. During its consideration of the reports, the Advisory Committee met with representatives of the Secretary-General, who provided additional information.

2. UNMOT was established by the Security Council in its resolution 968 (1994) of 16 December 1994 for an initial period of six months. Its mandate has since then been extended by the Council in subsequent resolutions, the most recent being resolution 1089 (1996) of 13 December 1996, in which the Council extended the mandate of the Mission until 15 March 1997, subject to the proviso that the Agreement on a Temporary Ceasefire and the Cessation of Other Hostile Acts on the Tajik-Afghan Border and within the Country for the Duration of the Talks, signed at Tehran on 17 September 1994 (S/1994/1102, annex I), remain in force and that the parties demonstrate their commitment to an effective ceasefire, to national reconciliation and to the promotion of democracy.

3. As indicated in paragraph 14 of the report of the Secretary-General of 12 February 1997 (A/51/784/Add.2), total resources made available to the Mission from its inception until 30 June 1997 amount to $20,844,837 gross, subject to the extension of its mandate by the Security Council beyond 15 March 1997. Expenditures are estimated at $17,480,537 gross. Amounts totalling $17,538,994 have been assessed on Member States from inception of the Mission to 15 March 1997. In addition, the Advisory Committee was informed that as at 31 January 1997, contributions received totalled $14,841,960, leaving a shortfall of $2,697,034. Furthermore, cash balances stood at $6.1 million as at 15 February 1997.

4. Voluntary contributions received, as indicated in paragraphs 16 and 17 and annex VII of the same report, include $717,463 in cash from the Government of Germany and $70,537 in medical supplies from the Government of Switzerland. The trust fund established pursuant to Security Council resolution 968 (1994) to support the implementation of the Tehran Agreement and, in particular, the activities of the Joint Commission, has secured, to date, contributions totalling $82,224, consisting of $54,224 in cash from the United Kingdom of Great Britain and Northern Ireland and

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$28,000 in the form of a letter of credit from the United States of America.

Performance reports for the periods from 17 June to 15 December 1995 and from 16 December 1995 to 30 June 1996

5. The reports of the Secretary-General of 24 January and 11 February 1997 (A/51/784 and A/51/784/Add.1), contain information on the financial performance of UNMOT for the periods from 17 June to 15 December 1995 and from 16 December 1995 to 30 June 1996, respectively. The reports also outline the action to be taken by the General Assembly at its resumed fifty-first session in connection with the financing of UNMOT.

6. As indicated in paragraph 5 of both reports, total prorated resources made available to UNMOT for the entire period from 17 June 1995 to 30 June 1996 amount to $9,201,300 gross ($8,739,600 net). Expenditures amount to $6,341,100 gross ($6,076,000 net), leaving an unencumbered balance of $2,860,200 gross ($2,663,600 net).

7. Unliquidated obligations for the same entire period, according to the information in both reports, total $866,800. Upon inquiry, the Advisory Committee was informed that unliquidated obligations had been reduced to $510,500 as at 21 February 1997, the bulk of them relating to commercial communications, as a result of the slow billing and the processing required in relation to INMARSAT facilities.

8. Paragraphs 6 and 7 of the report of the Secretary-General of 24 January 1997 (A/51/784) indicate savings under the following budget line items for the period from 17 June to 15 December 1995, as a result of less rotation travel by military observers than that originally projected, a 7 per cent vacancy rate of international civilian staff and the non-use of helicopter services: military personnel costs ($196,900), civilian personnel costs ($479,600), premises/accommodation ($11,000), transport operations ($74,200), air operations ($596,300), communications ($36,400), public information programmes ($33,600) and staff assessment ($145,200).

9. With the exception of communications, the same budget line items as indicated in paragraph 8 above showed savings in the following reporting period (16 December 1995-30 June 1996): $292,900 in military personnel costs, $224,400 in civilian personnel costs, $17,600 in premises/accommodation, $49,000 in transport operations, $652,600 in air operations, $3,700 in supplies and services, $36,800 in public information programmes and $51,400 in staff assessment. This was due mostly to a lower than budgeted mission subsistence allowance for military observers and international staff, lower travel costs of military observers and the non-use of helicopter services. The net additional requirements of $14,100 under communications resulted from the additional requirement of $39,400 for reimbursement to the United Nations Peace Forces (UNPF) by UNMOT of the cost of freight of spare parts and supplies transferred from UNPF, offset in part by savings of $25,300 under commercial communications, as explained in paragraphs 31 to 33 of annex II to the report of the Secretary-General of 11 February 1997 (A/51/784/Add.1).

10. The Advisory Committee also notes savings of $184,100 under mission subsistence allowance for military observers and of $265,500 for international staff for the entire period covered by the two performance reports. Upon inquiry, the Committee was informed that, in view of the hardship involved in the Mission, it had been difficult to fill all the authorized civilian staff positions with appropriate personnel. As to corrective actions taken by UNMOT, following the Office of Internal Oversight Services' finding of overpayment of mission subsistence allowance indicated in its report of 30 September 1996 (A/51/432, annex), the Committee was informed that an overpayment totalling $66,300 had been fully recovered to date. Furthermore, the Committee received, upon inquiry, the corrective actions taken by UNMOT to implement other recommendations of the Office.

11. In addition, the Committee was informed that the Mission had been audited by the Office of Internal Oversight Services in July 1995 and by the External Board of Auditors in September 1995. The Committee is of the view that the Mission would benefit more from better coordination and allocation of time between internal and external audit. The Committee was informed, however, that the next audit by the Office of Internal Oversight Services was planned for January 1998 and that the Board of Auditors was to travel to Tajikistan in March 1997, but that because of the security situation, travel plans had been postponed.

12. The Committee notes that voluntary contributions are not clearly presented in either of the performance reports. Only in paragraph 16, annex II, of the first report (A/51/784) and paragraph 18 of the second (A/51/784/Add.1), is it mentioned that the UNMOT headquarters in Dushanbe are provided by the Government of Tajikistan free of charge, under the status-of-mission agreement, while UNMOT bears the responsibility of maintaining the premises in suitable condition. Annex II, paragraph 29, and annex II, paragraph 33, of the respective reports mention the use of Turkish telephone lines at no additional cost to the Mission. The Committee was informed, upon inquiry, that this service had ceased in December 1995. The Committee believes that voluntary contributions could be better articulated within proposed budgets and performance reports in the future. Furthermore, the Committee recalls that the principle of full budgeting approved by the General Assembly in its resolutions 43/230 of 21 December 1988 and 44/192 B of 21 December 1989 is not consistently applied. The Committee intends to address this issue in a later report.

13. Moreover, the two performance reports do not provide a clear explanation for the over- or underexpenditures involved. The Secretariat alleged problems related to the short mandates prior to the adoption of resolution 49/233 A of 23 December 1994. The Committee can understand the overbudgeting for the rental of premises, maintenance supplies and utilities in relation to the first period, from 17 June to 16 December 1995, as indicated in annex II, paragraphs 15, 16 and 18 (A/51/784). However, the overbudgeting in exactly the same budget lines in the following performance report, for the period from 16 December 1995 to 30 June 1996 (see A/51/784/Add.1, annex II, paras. 17, 18 and 20) illustrate the need to refine and sharpen UNMOT planning, budgeting and reporting techniques and in particular to have performance reports published on a more timely basis than that of 24 January 1997 (A/51/784), which appeared some 13 months after the end of the period in question.

14. In this connection, the Advisory Committee also notes the underexpenditure of $56,000 for rations for the period from 17 June 1995 to 30 June 1996 covered by the two performance reports. The Committee was further informed that, as a precautionary measure, team sites had been requested to stockpile rations in the event of a deterioration in the security situation. Since the latter did not occur, stocks were reduced and no purchases were required during either budget period.

15. Likewise, the Advisory Committee notes an overexpenditure amounting to $679,800 in relation to the use of fixed-wing aircraft for the entire period ending 30 June 1996, while the provisions made for the two periods amounted to $20,400 and $22,400 respectively, as explained in annex II, paragraph 25, and annex II, paragraphs 28 and 29, of the two reports. At the same time, the total amount of $1,928,200 apportioned for helicopter operations was never used during the duration of the two periods under review (see annex II, para. 24, and annex II, para. 27, respectively). While the Committee does not question the use of fixed-wing air services, as reported in the performance report for the period ending 15 December 1995, it is of the opinion that experience gained should have led UNMOT to request and justify resources for fixed-wing air services for the period after 16 December 1995.

16. The Committee sought additional clarification with regard to several carry-overs from prior periods, such as the $80,400 indicated in annex II, paragraph 29, of the second report, related to resupply flights from UNPF; the additional requirement of $39,400 representing the reimbursement to UNPF during the prior period for the freight of spare parts and supplies transferred from UNPF (para. 32); and the $6,800 under stationery and office supplies carried over from the prior period mentioned in annex II, paragraph 41, of the first report. The Committee was informed that these carry-overs had resulted from the non-obligation of funds during the mandate period, since the related costs had not been made available earlier because of long delays in processing inter-office vouchers. The Committee is not satisfied with the explanation and trusts that action will be taken to avoid any such recurrence in the future.

17. The Committee also noticed, in its examination of the two performance reports, that expenditures for which no provision had been made in the cost estimates were incurred for several items through the transfer of resources within the authorized budget. Such is the case for item 10, supplies and services, where additional requirements of $24,700 are indicated under uniform items, flags and decals (see annex II, para. 45, of the first report); and item 16, air and surface freight, where a total of $10,500 was required to cover the cost of shipment of communications equipment from Brindisi and Liberia (see para. 50).

18. The second report contains similar examples: an additional requirement of $12,000 under travel costs for a trip undertaken by Headquarters personnel to UNMOT for the inter-Tajik talks; an additional requirement of $5,500 for the reimbursement of the depreciation factor for medical equipment provided by the Government of Switzerland under the letter of assist (see para. 30 below); and additional requirements of $5,900 under miscellaneous other services and $800 under quartermaster and general stores.

19. As regards death and disability compensation, the Advisory Committee sought additional information from the Secretariat to that contained in the two performance reports. A claim in the amount of $72,146 relating to the death of one military observer on 18 September 1995 has been presented. As indicated in annex I of the second report, an overexpenditure of $51,100 was incurred during the period from 16 December 1995 to 30 June 1996 in this connection. The Secretariat informed the Committee that the rest had been processed through the prior provisions. In addition, the

Committee was informed that a military observer had been injured in a car accident during the month of July 1995 and one local staff member killed in a car accident in November 1996. Claims related to the two cases have been received but are yet to be settled.

20. Paragraph 9 of the Secretary-General's first report and paragraph 8 of the second indicate that the action to be taken by the General Assembly at its resumed fifty-first session in connection with the financing of UNMOT is a decision to set off against the future assessment on Member States their respective share in the unencumbered balances of $1,548,000 gross ($1,402,800 net) for the period from 17 June to 15 December 1995 and $1,312,200 gross ($1,260,800 net) for the period from 16 December 1995 to 30 June 1996. The Advisory Committee concurs with those proposals.

Proposed budget for the period from 1 July 1997 to 30 June 1998

21. In its resolution 50/238 of 7 June 1996, the General Assembly appropriated $7,478,900 gross ($6,971,600 net) for the period from 1 July 1996 to 30 June 1997, inclusive of $176,400 for the support account for peacekeeping operations, to be assessed at a monthly rate of $623,242 gross ($580,967 net), subject to the extension of the mandate of UNMOT by the Security Council.

22. The cost estimates submitted by the Secretary-General in his report of 12 February 1997 (A/51/784/Add.2) amount to $7,967,700 gross ($7,413,300 net) for the period from 1 July 1997 to 30 June 1998. This estimate reflects an increase of $665,200 in gross terms — or 9.1 per cent — when compared with the previous 12-month period, as a result of additional requirements in relation to civilian personnel, transport operations and air operations. On a monthly basis, the assessment of $663,975 gross ($617,775 net) is 6 per cent higher in gross terms than that for the previous period.

23. The cost estimates provide for requirements for 44 military observers and 66 international and local staff (26 international and 40 local), an increase from the current 59 (24 international and 35 local staff). They also include requirements for the proposed increase in the number of team sites from 9 to 11. The Committee requested an explanation of the operational rationale for the increase in sites, but this was not received.

24. The cost estimates were prepared in the light of the reports of the Secretary-General to the Security Council of 5 December 1996 and 21 January 1997 (S/1996/1010 and S/1997/56) and the meetings that took place in Moscow in December and in Tehran in January, which resulted in the signing of an agreement on the restoration of the ceasefire, a protocol defining the functions and powers of the Commission on National Reconciliation and a protocol on refugees, thus giving new impetus to the efforts aimed at achieving national reconciliation. The progress in the inter-Tajik talks was welcomed by the Security Council in a statement made by its President on 7 February 1997 (S/PRST/1997/6).

25. During its consideration of the report of the Secretary-General, the Advisory Committee was briefed further by a representative of the Secretary-General, who informed the Committee about the latest events. The activity of armed groups, not under any effective control from the Government or the United Tajik Opposition (UTO), still constitutes a serious obstacle, rendering the operations of UNMOT virtually impossible. The deterioration in the security situation and the recent hostage taking of UNMOT personnel led to the virtual halt of the work of other agencies involved in the area and the relocation of most UNMOT staff from all team sites to Uzbekistan — only six military observers and seven international staff remained in Dushanbe at the time. However, the Committee was informed that the situation remained very fluid and that constant monitoring and reassessment of it were being undertaken in view of the recent release of the hostages, the talks held in Moscow from 26 February to 8 March 1997 and those to resume on 9 April in Tehran.

26. The Committee believes that the outcome of the present crisis may have an impact on the current period and change the implementation of the cost estimates submitted in the report of the Secretary-General. This being the case, a revision would have to be made and any changes would have to be reflected in the relevant performance report.

27. Of the total cost estimates contained in the report of the Secretary-General (A/51/784/Add.2), 44 per cent are based on standard costs and ratios, while the remaining 56 per cent cover mission-specific requirements; non-recurrent costs amount to $266,500 and recurrent costs amount to $7,701,200 gross.

28. As indicated in paragraph 12 of the same report, a number of programmes and organizations of the United Nations system, including the Office of the United Nations High Commissioner for Refugees (UNHCR), the United Nations Development Programme (UNDP), the World Food Programme (WFP), the World Health Organization (WHO) and the International Committee of the Red Cross (ICRC), are actively involved in humanitarian and other assistance

activities in Tajikistan. The Advisory Committee sought additional information on any co-location or cost-sharing arrangements, but only received confirmation that some of the agencies worked together with UNMOT on the transportation of equipment within the mission area, and to and from Uzbekistan, thus lowering the cost of transportation. The Committee remains concerned with regard to the lack of cooperation among these entities in sharing facilities, such as transport (other than equipment), communications and premises, which results in unnecessary expenditures from assessed and voluntary funds.

29. The estimate of $1,571,400 for military personnel costs provides for a full component of 44 military observers. The amount includes payment of mission subsistence allowance at the rates reviewed in February 1996, as indicated in annex II.A of the report, and one rotation trip per observer. As regards the provision for rations, the Committee notes the increase made from 30 to 60 days of contingency rations for 44 military observers and 26 international staff indicated in paragraph 2 of annex II.C.

30. A $5,500 provision is indicated for contingent-owned equipment. In this regard, the Committee was informed that the Government of Switzerland had provided 32 items of medical equipment valued at $83,091.70, which the United Nations would otherwise have had to procure at a higher cost. Under the established agreement, the United Nations, under the terms of a letter of assist, will reimburse 6.7 per cent of the value of the equipment per annum ($5,500). Furthermore, this arrangement, effective since December 1995, was previously disclosed under the budget line item entitled other equipment, specifically, medical and dental equipment.

31. A provision for $3,749,800 is included for civilian personnel costs in relation to 26 international staff and 40 Local level posts, representing an increase of 7 posts in the staffing component, as indicated in paragraph 23 above and explained in paragraph 23 of the report of the Secretary-General. Upon inquiry, the Committee was informed that, as at 18 February 1997, 12 of the 13 authorized Professional posts were filled, the 2 authorized General Service posts were encumbered, as were the 9 authorized Field Service posts and 34 of the 35 authorized Local posts. The provision indicated therefore supposes full incumbency, which could be affected in view of current developments.

32. The Advisory Committee also notes, as indicated in paragraph 4 above, that the Government of Germany made a voluntary cash contribution, reported since 1995, of $717,463, intended to fund the cost of UNMOT helicopter operations. The amount was to be used by December 1995, but it has not been used to date, since there were no helicopter operations (see para. 15 above). In that connection, the Committee notes the absence of information on miscellaneous income, such as interest on voluntary contributions. The Advisory Committee requests that future reports contain such information.

33. Furthermore, the Committee notes that the estimate under air operations indicates a provision for $675,000 and, as explained in paragraph 18 of annex II.C of the report of the Secretary-General, negotiations are under way for the hiring of one helicopter. In view of previous experience evident in the two most recent performance reports, the Committee recommends that the Secretary General request the donor to authorize the use of its cash contribution during the period from 1 July 1997 to 30 June 1998, should a helicopter become available. If it were acceptable to the donor, in accordance with the treatment of voluntary contributions, set out in General Assembly resolution 44/192 B, the said amount would be set off against the future assessment on Member States for the financing of UNMOT.

34. Paragraph 7 of annex II.C includes travel by the Special Representative of the Secretary-General and his support staff to neighbouring countries for inter-Tajik talks and consultations. No mission subsistence allowance is requested. Yet paragraph 19 of the same annex, dealing with fixed-wing aircraft, provides for the charter cost of flights to be made by the Special Representative and government officials for inter-Tajik talks. The Committee was informed that the Mission sometimes provided support to government officials. In such cases and when the Special Representative was travelling with staff it proved cost-effective to charter, whereas when he was travelling alone commercial flights were used. The Advisory Committee requests that the Mission ensure proper planning and coordination in order to economize on travel costs.

35. An amount of $80,000 is estimated for one resupply flight for the transport of a variety of equipment from Brindisi to Dushanbe, since, as indicated in paragraph 19 of annex II.C, there is no other reliable and cost-effective alternative for the purpose. The Committee sought additional clarification to ensure the non-duplication of freight costs under several items and the cost-effectiveness of the provision for the flight. Upon inquiry, the Committee was informed that those items included communications equipment, office furniture and generators, and that accordingly the total of $8,200 estimated for freight under those respective items would no longer be required. The cost estimates could therefore be reduced by that amount; the Committee recommends that the savings be reflected in the performance report.

36. The Committee notes the provision for $11,000 under public information programmes, indicated in paragraph 42 of the same annex, for the local production of posters and newspaper supplements. The Committee was informed, upon inquiry, that since the official media reached a very low percentage of the population — mostly in the capital — the provision was intended to provide and disseminate information in the countryside, through the field stations, regarding the Mission's mandate and activities, updates on the political negotiations, ceasefire verification procedures, activities of the Joint Commission on the monitoring of the ceasefire agreement and press releases.

37. Paragraph 25 of the report outlines the action to be taken by the General Assembly at its resumed fifty-first session in connection with the financing of UNMOT. The Advisory Committee recommends that the Assembly appropriate the amount of $7,967,700 gross ($7,413,300 net) for the period from 1 July 1997 to 30 June 1998, to be assessed at the monthly rate of $663,975 gross ($617,775 net), subject to the extension of the mandate of UNMOT by the Security Council.

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FINANCING OF THE UNITED NATIONS PEACEKEEPING FORCE IN CYPRUS

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the financial performance of the United Nations Peacekeeping Force in Cyprus (UNFICYP) for the period from 1 July 1995 to 30 June 1996 (A/51/755) and the proposed budget of the Force for the 12-month period from 1 July 1997 to 30 June 1998 (A/51/755/Add.1). During its consideration of the reports, the Advisory Committee met with representatives of the Secretary-General who provided additional information.

2. The Advisory Committee recalls that by its resolution 186 (1964) of 4 March 1964 the Security Council established UNFICYP, which became operational on 27 March 1964. From then until 15 June 1993, the costs of the Force were met by Governments providing contingents, by the Government of Cyprus and by voluntary contributions to UNFICYP. In accordance with General Assembly resolution 47/236 of 14 September 1993 the costs of the Force since 16 June 1993 that were not covered by voluntary contributions have been assessed on Member States. Voluntary contributions equal to one third of the annual cost of UNFICYP have been made on a continuing basis by the Government of Cyprus, while the Government of Greece has been making an annual contribution of $6.5 million.

Performance report for the period 1 July 1995 to 30 June 1996

3. As indicated in paragraph 5 of the financial performance report for the period from 1 July 1995 to 30 June 1996 (A/51/755), an amount totalling $43,472,300 gross ($42,645,700 net) was approved by the General Assembly for the operation of UNFICYP, inclusive of the one-third share of the cost to be met through voluntary contributions from the Government of Cyprus and the annual pledge of $6.5 million of the Government of Greece. Expenditures incurred during the reporting period amounted to $43,087,000 gross ($42,432,000 net), of which $14,136,700 related to unliquidated obligations, resulting in an unencumbered balance of $385,300 gross ($213,700 net).

4. The Advisory Committee notes the large unliquidated obligations reflected in the report in the amount of $14,136,700. The Committee notes that the bulk of these obligations related to troop-cost reimbursement and other costs pertaining to military personnel. The Committee requested and received up-to-date information by category in this regard. The Committee was informed that as of 16 January 1997, a total amount of $5,567,718 was due to troop-contributing countries for contingent-owned equipment. The Committee was informed that as of 12 March 1997, unliquidated obligations for the period from 1 July 1995 to 30 June 1996 amounted to $2,171,791, of which an amount of $1,155,767 related to contingent-owned equipment.

5. The Advisory Committee understands that with regard to the provision of death and disability benefits, an amount of $200,000 has been included in the estimates for each 12-month period since 16 June 1993. In total, nine claims have been received since that time, amounting to $635,000. The Committee was also informed that as of 30 January 1997, there were two outstanding claims for death and disability benefits amounting to $486,378.

6. As indicated in paragraph 6 of the report, expenditures incurred during the reporting period under the following main budget headings were less than the estimates: civilian personnel costs ($455,700), premises and accommodation ($16,300), infrastructure repairs ($276,000), transport operations ($151,400), communications ($81,000), other equipment ($56,600), air and surface freight ($45,200) and staff assessment ($171,600).

7. As indicated in paragraph 14 of annex II to the report, the average vacancy rate for civilian staff was approximately 10 per cent of the authorized level. Annex IV of the report sets out the incumbency and vacancy rate for the period from 1 July 1995 to 30 June 1996. In addition, as indicated in paragraph 15 of annex II, savings were achieved under other travel costs. A total of 11 trips were undertaken instead of the budgeted number of 24 trips and daily subsistence allowance was paid for 88 days instead of the 100 days budgeted.

8. The Advisory Committee notes from paragraph 13 of annex II to the report that additional expenditures were incurred owing to an overlap of civilian police monitors during rotation. In this connection, the Committee recalls its comment regarding overexpenditure for mission subsistence allowance owing to overlaps in rotation (A/50/802, para. 34); the Committee believes that in a long-established operation such as UNFICYP, unplanned activities should be at a minimum.

9. With regard to transport operations, the Advisory Committee notes from paragraph 25 of annex II that as a result of redistribution of vehicle tasks, the number of rented vehicles per month utilized by UNFICYP was reduced from an average of 165 vehicles per month to 151 vehicles per month, resulting in savings of $48,500. Savings of $136,800 were also realized under workshop equipment and for spare parts, repairs and maintenance. As indicated in paragraph 28 of annex II, provision was made in the amount of $40,000 for local third-party liability insurance to cover 38 United Nations-owned and 147 contingent-owned vehicles. Provision was also made for worldwide coverage at the rate of $400 per vehicle per annum for the same vehicles ($74,000). Actual costs for local third-party liability insurance and worldwide insurance

for 185 vehicles amounted to $26,100 and $34,600, respectively, resulting in a total savings of $53,000.

10. As indicated in paragraph 24 of annex II, savings of $276,000 under infrastructure repairs were realized; these represent half the provision for maintenance of the patrol track for the 12-month period from July 1995 to June 1996. The Advisory Committee notes that while it was originally foreseen that UNFICYP would provide for the full cost of the project, following negotiations with the Government of Cyprus, agreement was reached that part of the costs ($276,000) would be met by the Government. While the Committee welcomes this arrangement, it regrets that the contributions and assistance provided by the Government of Cyprus have not been reflected in their totality in the report of the Secretary-General. In this connection, the Committee draws attention to paragraph 20 of annex II, which refers to other assistance, such as provision of premises and their maintenance, by the Government of Cyprus under the status-of-force agreement. The Committee recommends that future reports on the financing of UNFICYP include, in addition to the contribution of one third of the annual cost of UNFICYP provided by the Government of Cyprus, an annual pledge of the Government of Greece and all other voluntary contributions provided by the Government of Cyprus or any other entity.

11. The Advisory Committee notes from paragraph 51 of annex II to the report that savings totalling $96,100 were achieved for items such as stationery and office supplies, sanitation and cleaning materials, subscriptions and uniforms, flags and decals. The Committee welcomes the fact that these savings were realized owing to improved control over supplies inventories and the purchase of supplies by bulk order resulting in economies of scale and greater vendor price discounts.

12. The Advisory Committee was informed that to ensure improved inventory control management, a complete physical inventory was undertaken at all sectors and at United Nations Protected Area (UNPA) headquarters in 1996. Computerization of the inventory that has been introduced in the mission provides a management tool for the regular and systematic updating of inventory, including deletion of property which has exceeded its serviceable life. Detailed instructions have been issued to an officer of the UNFICYP Property Control and Inventory Unit for a scheduled inventory check in 1997 to be carried out at all the locations mentioned above. The officer has been instructed to visit sectors during in/out surveys and handover/takeover at troop rotations.

13. The Advisory Committee notes from paragraph 46 of annex II to the report that prior to 1 July 1995 local staff services were provided to UNFICYP by the United Kingdom Command Secretariat, and budgetary provision in respect of locally employed civilians was made under the heading of contractual services.

14. The Advisory Committee recalls that during its consideration of the report of the Secretary-General of 17 January 1994 on the financing of UNFICYP (A/48/846 and Corr.1), the Committee had inquired about the cost-effectiveness of the arrangement for obtaining locally employed civilians. The Committee had been informed that inclusive of the administrative charge payable to the United Kingdom Command Secretariat, the services being obtained were more economical than they would be if UNFICYP were to hire local personnel directly (see

A/48/907, para. 15, and A/50/802, para. 37). Effective 1 July 1995 the arrangement with the United Kingdom of Great Britain and Northern Ireland was discontinued at its request.

15. The Advisory Committee notes that at the time of preparation of the cost estimates for the period from 1 July 1995 to 30 June 1996, the change in the status of locally employed civilians was not anticipated and budgetary provision for the 318 locally employed civilians was made based on contractual arrangements with the United Kingdom, while actual expenditures incurred were in accordance with UNFICYP local staff salary scales and common staff costs. An overexpenditure of $475,400 has therefore been incurred for contractual services owing to the change in contractual arrangements for locally employed civilians.

16. As indicated in paragraph 4 of annex II to the report, an additional requirement of $783,400 for rations reflects higher actual unit costs than originally budgeted. The Advisory Committee notes that the daily rations scale during the period from July 1995 to June 1996 was valued at $6.61 compared with the budgeted rate of $5.93 per troop per day.

17. The Advisory Committee notes that of the additional requirement of $783,400 for rations, an amount of $402,900 relates to overexpenditures for rations incurred during the prior period from 1 January to 30 June 1995, as reflected in the report of the Secretary-General of 6 November 1995 (A/50/722). In paragraph 32 of its related report (A/50/802), the Advisory Committee had noted the overexpenditure of $402,900, and with regard to a request for an additional appropriation for this purpose, in paragraph 41 of the same report, the Advisory Committee had recommended that such additional appropriation as may be necessary should be reflected in the performance report for the period from July to December 1995.

18. The Advisory Committee was informed that an investigation by the Office of Internal Oversight Services into allegations that certain UNFICYP personnel were involved in fraudulent activities in managing the operation of food rations for the Force revealed that the individuals had demonstrated specific intent to engage in a scheme to defraud the United Nations by the misappropriation of ration funds. While appropriate disciplinary action is under way against the individuals concerned, including action against the supplier for recovery of funds, the Committee was informed that the case has no bearing on the increased requirement for rations mentioned in the paragraph above.

19. In this connection, the Advisory Committee was informed that a rations unit has been established with the task of monitoring the contractual performance for deliveries of produce and ensuring that the correct invoice amounts correspond to what is delivered and received by the sectors. The unit is also responsible for processing invoices for payment and electronically maintaining a running balance of deductions against the obligated total. This system will provide a complete record of deliveries made and payments effected against all obligations for a particular budget period.

20. With regard to financial controls, the Advisory Committee was informed that instructions have been issued limiting certifying officers to certification of expenditures that fall directly in their areas of responsibility, thereby making

certifying offices fully accountable for the efficient management of funds entrusted to them. Instructions have been issued with regard to procedures for verification and confirmation for receipt of goods and services, and a monthly monitoring report is issued providing details of outstanding obligations for review by certifying officers to ensure that all obligations maintained on the books are valid and are in compliance with the Financial Rules and Regulations of the United Nations.

Cost estimates for the period from 1 July 1997 to 30 June 1998

21. The report of the Secretary-General under consideration (A/51/755/Add.1) contains the proposed cost estimates for the period from 1 July 1997 to 30 June 1998, amounting to $50,320,400 gross ($48,180,600 net). This reflects an overall increase of 11.6 per cent in gross terms when compared to the resources of $45,079,500 gross ($43,049,600 net) approved for the preceding 12-month period. As indicated in the summary of the report, the increase in the budget estimates is primarily due to the provision for the United Nations share of termination pay due to former locally employed civilians (see para. 32 below).

22. As indicated in paragraph 20 and annex VI of the report, for the period from 16 June 1993 to 31 December 1996, total resources made available to the mission amount to $154,999,649 gross (including voluntary contributions of $77,865,733 from the Governments of Cyprus and Greece). Estimated expenditures amount to $153,275,049 gross for the same period, while credits returned to Member States totalled $1,672,300 gross.

23. With regard to the status of assessed contributions, the Advisory Committee notes from paragraph 21 of the report that amounts totalling $77,133,916 in respect of UNFICYP have been assessed on Member States for the period from 16 June 1993 to 31 December 1996. Contributions received as at 31 December 1996 amounted to $59,901,752, resulting in a shortfall of $17,232,164.

24. The Committee notes from paragraph 26 of the report that full reimbursement in accordance with the standard rates established by the General Assembly for troop costs has been made through June 1996. It is estimated that an amount of $7.6 million is due for troop costs for the period ending 31 December 1996.

25. With regard to the status of the special account established for the period prior to 16 June 1993, the Advisory Committee notes from paragraphs 24 and 25 of the report that as at 31 December 1995 this account had an available cash balance of approximately $200,000. In addition, unrecorded obligations in respect of reimbursement for extra and extraordinary costs to troop contributors amount to some $200 million. Payment of $3,217,400 of these costs to troop contributors has been made through the period ending August 1982, approximately.

26. In this connection, the Advisory Committee recalls that the General Assembly, in its resolution 48/244 of 5 April 1994 decided to continue to maintain as separate the account established prior to 16 June 1993 for the Force, invited Member States to make voluntary contributions to that account and requested the Secretary-General to continue his efforts in appealing for voluntary contributions to the account. In the same resolution, the Assembly

requested the Secretary-General, taking into account the voluntary nature of the financing of the Force prior to 16 June 1993, to report on the status of the Special Account and to include possible solutions on how to improve reimbursements of the amounts owed to troop-contributing States for the period prior to 16 June 1993.

27. In response to the General Assembly's request, the Secretary-General, in his report of 28 October 1994 (A/49/590), proposed that unencumbered balances accruing for the periods from 16 December 1993 to 31 December 1994 be used for meeting the expenses of the Force for the period prior to 16 June 1993. While the Assembly, in its resolution 49/230 of 23 December 1994 took note of the Secretary-General's proposal, the Advisory Committee pointed out that in accordance with regulation 4.3 of the Financial Regulations and Rules of the United Nations, unencumbered balances should be returned to Member States. In its resolution 50/236 of 7 June 1996, the General Assembly once again invited Member States to make voluntary contributions to the account established for the Force for the period prior to 16 June 1993, and requested the Secretary-General to continue his efforts in appealing for voluntary contributions to the account.

28. As indicated in the report under consideration, the cost estimates provide for maintaining the Force consisting of 1,230 contingent personnel and 35 civilian police monitors, supported by 352 civilian (45 international and 307 local) staff. As indicated in paragraph 33 of the report, the existing staffing establishment is proposed to be increased by the addition of a P-3 post and two Field Service posts, with a decrease in local staffing resources resulting from the abolishment of 11 local posts.

29. The Advisory Committee has considered the job description relating to the additional P-3 post being requested in the report under consideration. The Committee also had before it the reports of the Secretary-General to the Security Council of 10 and 17 December 1996 (S/1996/1016 and S/1996/1055) describing the prevailing situation in Cyprus and the activities of UNFICYP. With regard to staffing resources, specifically at the Professional level, the Advisory Committee refers to annex IV of the performance report for UNFICYP for the period from 1 July 1995 to 30 June 1996 (A/51/755). As indicated in that annex, the vacancy rates for international civilian staff at the Professional level range from 33 per cent to 56 per cent. While the Committee was informed that the staffing situation had improved since that period and that most of the posts had been filled, the Committee nevertheless points out that there seems to be no indication in the performance report that tasks to be carried out by staff at the Professional level have been adversely affected as a result of the high vacancy rate.

30. The Advisory Committee recalls that the Security Council, in its resolution 1092 (1996) of 23 December 1996, requested the Secretary-General to keep under review the structure and strength of UNFICYP with a view to its possible restructuring, and to present any new considerations he might have in that regard. Pending the results of the review, the Committee reiterates the recommendation made in its report of 12 March 1996 (A/50/889) that the functions envisaged for the P-3 post be combined with one of the existing posts and that the staffing resources be reorganized to accommodate the varied functions described in annex V of the report under consideration.

31. With regard to the establishment of two additional Field Service posts, to add to the current 27 posts in that category, the Advisory Committee requested and received information on the distribution of Field Service posts. From the information provided to the Committee and that in annex V of the report, the Advisory Committee notes that the two additional posts are being requested to strengthen the link between the civilian administration and the Force sectors in the field. The Committee also notes that the proposal for the additional two posts is being made following the recommendation of the Office of Internal Oversight Services that international civilian staff members be sent to the sectors to carry out appropriate inspections of rations and other supplies/ property at points of delivery to ensure that appropriate receipt and inspection reports are duly completed and vendors' invoices are checked before any payment is released. The Committee recommends acceptance of the Secretary-General's proposal for the establishment of two additional Field Service posts.

32. The Advisory Committee notes that, in paragraph 10 (a) of annex II, an amount of $5,284,000 has been included in the estimates to provide for the United Nations share of the one-time cost of termination benefits and redundancy payments for 304 former locally employed civilians in Cyprus.

33. As indicated in paragraph 13 above, locally employed civilians were provided to UNFICYP as contractual personnel by the United Kingdom Command Secretariat until 30 June 1995. As indicated in paragraph 38 of the report under consideration, this arrangement had initially been formalized by a memorandum of understanding dated 11 December 1979 between the Government of the United Kingdom and the United Nations, and through a letter-of-assist arrangement from 16 June 1993 to 30 June 1995. Four different categories of locally employed civilians are indicated in the report. Under the contractual arrangements made by the United Kingdom Command Secretariat in accordance with the Civilian Employment Regulations (Cyprus) 1985, the locally employed civilians were entitled to, in addition to the basic salary, a cost-of-living allowance according to the Cyprus Government scale, overtime, allowances and an annual bonus equal to one-month's salary, gratuities and redundancy pay.

34. In its report of 12 March 1996, the Advisory Committee stated that with regard to the question of liability for termination benefits for the locally employed civilians, there were two issues involved. The first related to the responsibility the United Nations may have for the termination benefits of those contractual personnel who had not been taken over by the United Nations as local staff, and the second related to the recognition of prior service for those who had been taken over (A/50/889, para. 19). The Advisory Committee understands that for the local staff taken over by UNFICYP in 1995 (see para. 21 above), benefits relate to recognition of prior service through the United Kingdom Command Secretariat.

35. As indicated in paragraph 36 of the report under consideration, an amount of $301,300 had been estimated in the performance report for UNFICYP for the period from 1 January to 30 June 1995 (A/50/722) for indemnity payments to locally employed civilians whose contracts were terminated as of 30 June 1995. At that time, the Advisory Committee had expressed the opinion that there was no need for an additional appropriation to cover the overexpenditure since the

issue of indemnity payment to the locally employed civilians was under legal review.

36. The Advisory Committee was provided with a table (see annex I below) showing a breakdown of the amount of $5,284,000 representing the costs associated with redundancy payments and termination benefits payable to the former locally employed civilians. The Committee was informed that following a review and advice by the Office of Legal Affairs on the issue of liability for termination benefits to locally employed civilians and further to discussions between the representatives of the United Kingdom and the United Nations, it was agreed that benefits due to locally employed civilians should be allocated on the same basis as the arrangements/formulas for meeting the costs of the four categories of locally employed civilians listed in paragraph 39 of the report under consideration.

37. According to the Secretary-General, the agreement worked out between the United Nations and the United Kingdom results in an obligation of the United Nations to the local personnel who performed services for the United Nations. However, bearing in mind that UNFICYP was funded on a voluntary basis prior to 16 June 1993, it will be for the General Assembly to decide on how the United Nations share should be financed.

38. As indicated in paragraph 10 above, the contributions and assistance provided by the Government of Cyprus have not been reflected in their totality in the reports of the Secretary-General. Moreover, the information provided to the Advisory Committee was somewhat different from that reflected in paragraph 28 of the report under consideration. The Committee was informed that under the terms of the status-of-force agreement, the Government of Cyprus provides for the accommodation of the Force at UNPA headquarters and in the sectors, as well as office premises for the military and civilian administrative staff. In addition, the Government continues to provide the following resources in support of the operations of UNFICYP:

(a) Industrial workers (at no cost to UNFICYP) engage in routine maintenance and repairs to premises for accommodation of troops and civilian police and UNFICYP office premises for civilian and military administrative staff;

(b) Thirty per cent of the maintenance costs of the sewage farm;

(c) Rental of premises for accommodation and office space for the civilian police;

(d) One third of the cost of patrol track maintenance.

39. The Advisory Committee understands that other material and equipment, such as 106 air-conditioners, have also been made available to UNFICYP by the Government of Cyprus. The Committee reiterates its request that future budget reports on UNFICYP include all voluntary contributions and assistance provided by the Government of Cyprus.

40. With regard to information on the humanitarian activities of UNFICYP, as requested by the Advisory Committee in its report of 12 March 1996 (A/50/889), such information has been provided in paragraphs 13 to 17 of the report under consideration. The Committee welcomes the information provided in the report; it recalls that in his reports to the Security Council of 10 December 1995 and 10 December 1996 (S/1995/1020 and S/1996/1016), the Secretary-General had also outlined the efforts of UNFICYP relating to humanitarian activities and bi-communal projects, including a humanitarian review carried out in 1995. In those reports, he also mentioned the activities of some of the United Nations agencies and programmes such as the Office of the United Nations High Commissioner for Refugees (UNHCR) and the United Nations Development Programme (UNDP), as well as international agencies and non-governmental organizations. The Committee requests that future budget reports on UNFICYP clarify the relationship between UNFICYP and those agencies in relation to delivery of humanitarian or other assistance by UNFICYP on behalf of the agencies. The Committee believes that organizations seeking the help of UNFICYP should reimburse UNFICYP with adequate administrative support.

41. The Advisory Committee notes from paragraph 8 of annex II.C of the report under consideration that communications equipment requirements are based on a review of existing inventories and operational needs. The Committee understands that acquisition and upgrading of communications equipment has been done on a piecemeal basis. While the Committee appreciates the need to upgrade the system, especially in the aftermath of the damage to existing facilities resulting from a fire at UNFICYP headquarters, the Committee believes that the system should be at a level sufficient to meet the operational needs of the mission and that the introduction of "stand-alone" or highly specialized, sophisticated and expensive equipment, entailing additional training and staff resources, as indicated in paragraph 11 of the same annex, should be avoided or kept to a minimum.

42. The Advisory Committee notes that, in paragraph 9 of annex II.C, under the heading "other equipment", provision has been made for obtaining data-processing equipment ($78,600), together with software packages and annual maintenance of software licences. The Committee points out that with the fast development of technology, unit prices for this equipment should be lower than those reflected in the UNFICYP budget. Additionally, the Committee notes that office furniture and other equipment is proposed to be obtained from the United Nations Logistics Base at Brindisi. The Committee recommends that particular care be taken to ensure that the equipment transferred from the Logistics Base or elsewhere is usable and cost-effective; the Committee refers to its statement in paragraph 58 of its report of 22 October 1996 (A/51/533) and cautions against transfer of equipment that is of little or marginal value, incurring unnecessary expenses for transportation, storage and processing where applicable.

43. The Advisory Committee notes that the requirement for hire/charter costs for helicopter operations has increased from $967,700 during the previous 12-month period to $1,033,200 for the budget period from 1 July 1997 to 30 June 1998. As indicated in paragraph 6 of annex II.C of the report, given the Force's reduced ground troop capabilities to monitor developments, the requirement for additional flying hours (100 instead of 90) should be considered

essential. The Committee nevertheless recommends that helicopter usage be carefully monitored.

44. In view of the observations and recommendations set out in the paragraphs above (see in particular, paras. 30 and 37), the Advisory Committee provisionally recommends that the General Assembly approve an amount of $44,930,700 gross ($42,807,700 net) for the maintenance of the Force for the 12-month period beginning 1 July 1997, inclusive of one third of the amount to be funded through voluntary contributions from the Government of Cyprus ($14,267,233 net) and the amount of $6,500,000 from the Government of Greece. The actual amount to be approved by the General Assembly would depend on the decision it takes on the financing of separation payments for locally employed civilians (see para. 37 above).

45. On that basis, the Advisory Committee provisionally recommends the appropriation of an amount of $24,161,467 gross ($22,038,467 net), representing two thirds of the authorized cost of the maintenance of the Force for the 12-month period beginning 1 July 1997, to be assessed at a monthly rate of $2,013,456 gross ($1,836,539 net), subject to the extension(s) of the Force by the Security Council.

46. As indicated in paragraph 11 of the performance report (A/51/755), the action to be taken by the General Assembly is a decision on the disposition of the unencumbered balance of $385,300 gross ($213,700 net) for the period from 1 July 1995 to 30 June 1996, taking into consideration the question of liability for termination benefits for the locally employed civilians, as described in paragraph 10 of the same report. The Advisory Committee points out that the actions the Assembly will take with respect to this unencumbered balance will depend on what it decides vis-à-vis the financing of the separation payments for the locally employed civilians.

Annex

Termination benefits payable to locally employed civilians in the United Nations Peacekeeping Force in Cyprus (UNFICYP)

(Thousands of Cyprus Pounds)

Locally employed civilians: category of funding	Number of locally employed civilians as at 30 June 1995	Gratuity payment[a]	GVPF payment[b]	Redundancy payment[c]	Total termination benefits as at 30 June 1995	United Kingdom share	UNFICYP share		Total
							Accrued up to 15 June 1993	Accrued since 15 June 1993	
Category A = 100 per cent funding from the date of entry on duty to 30 June 1995	158	623.0	56.0	940.0	1 620.0	0.0	1 376.0	243.0	1 619.0
Category B = 70 per cent United Kingdom/30 per cent United Nations funded until 15 June 1993	114	704.0	154.0	1 041.0	1 898.0	1 172.0	502.0	225.0	727.0
Category C = 100 per cent United Kingdom funding until 15 June 1993	26	108.0	132.0	249.0	489.0	443.0	0.0	47.0	47.0
Category D = Posts funded by two or more categories	6	54.0	40.0	91.0	185.0	120.0	53.0	11.0	64.0
Total	304	1 489.0	382.0	2 321.0	4 192.0	1 735.0	1 931.0	526.0	2 457.0
Total in thousands of pounds sterling[d]		2 081.0	534.0	3 244.0	5 860.0	2 425.0	2 700.0	735.0	£3 435.0
Total in thousands of United States dollars[e]		3 202.0	822.0	4 991.0	9 015.0	3 731.0	4 153.0	1 131.0	$5 284.0

[a] Gratuity payments are based on an individual's average monthly salary over the last 12 months of service, total reckonable service and a percentage set by the employer which is currently 7.5 per cent for industrial and 10.0 per cent for non-industrial employees.

[b] The Guarantee Value Provident Fund (GVPF) scheme guarantees qualifying Fund members a level of payment based on average monthly salary and length of service. Should an employee with more than seven years of service leave his/her place of employment, they would receive a Fund payment (from the non-public fund consisting of employer/employee contributions and a dividend based on capital investment) and, if necessary, the balance to achieve the "guaranteed" level of payment made from public funds.

[c] Redundancy payments are based on an individual's annual reckonable emoluments and number of completed years reckonable service. The annual rate is converted to a weekly rate and the redundancy payment is calculated by multiplying the weekly rate by the reckonable service in accordance with a scale of payments.

[d] US$ 1 = £0.65.

[e] US$ 1 = £C 0.465.

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Security Council

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S/1997/272
3 April 1997

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GENERAL ASSEMBLY
Fifty-first session
Agenda items 33, 35 and 85
THE SITUATION IN THE MIDDLE EAST
QUESTION OF PALESTINE
REPORT OF THE SPECIAL COMMITTEE TO
INVESTIGATE ISRAELI PRACTICES
AFFECTING THE HUMAN RIGHTS OF THE
PALESTINIAN PEOPLE AND OTHER ARABS
OF THE OCCUPIED TERRITORIES

SECURITY COUNCIL
Fifty-second year

Letter dated 2 April 1997 from the Permanent Representative of Indonesia to the United Nations addressed to the Secretary-General

In my capacity as Chairman of the Islamic Group of the Organization of the Islamic Conference in New York, I have the honour to inform you that the Group met on 2 April 1997 to consider the grave developments resulting from the illegal Israeli actions in the occupied Palestinian territory, including Jerusalem, in particular its commencement of construction activities at Jabal Abu Ghneim.

In this regard, the Islamic Group expressed support for the request submitted to you by the Permanent Representative of Qatar as Chairman of the Group of Arab States members of the Arab League for the convening of an emergency special session of the General Assembly pursuant to Assembly resolution 377 (V) entitled "Uniting for peace", to consider the illegal Israeli actions in occupied East Jerusalem and the rest of the occupied Palestinian territory.

I should appreciate it if you would have the present letter circulated as a document of the fifty-first session of the General Assembly under agenda items 33, 35 and 85, and of the Security Council.

(Signed) Nugroho WISNUMURTI
Ambassador
Permanent Representative
Chairman of the Islamic Group

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THE SITUATION IN THE MIDDLE EAST

QUESTION OF PALESTINE

REPORT OF THE SPECIAL COMMITTEE TO INVESTIGATE ISRAELI PRACTICES AFFECTING THE HUMAN RIGHTS OF THE PALESTINIAN PEOPLE AND OTHER ARABS OF THE OCCUPIED TERRITORIES

Note verbale dated 3 April 1997 from the Permanent Mission of Colombia to the United Nations addressed to the Secretary-General

The Chargé d'affaires a.i. of the Permanent Mission of Colombia to the United Nations, in his capacity as Chairman of the Coordinating Bureau of the Non-Aligned Movement, presents his compliments to the Secretary-General of the United Nations and has the honour to refer to a letter dated 31 March 1997 from the Permanent Representative of Colombia to the United Nations addressed to the Secretary-General, in which he conveys the Movement's support for the request made by the Permanent Representative of Qatar to the United Nations in his capacity as Chairman of the Group of Arab States for the convening of a special emergency session of the General Assembly in accordance with Assembly resolution 377 (V) of 3 November 1950, entitled "Uniting for peace".

In this regard, he has the honour to request that the above-mentioned letter, the text of which is contained in the annex to this letter, be circulated as a document of the General Assembly under agenda items 33, 35 and 85.

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ANNEX

Letter dated 31 March 1997 from the Permanent Representative of Colombia to the United Nations addressed to the Secretary-General

In my capacity as Chairman of the Coordinating Bureau of the Non-Aligned Movement, I have the honour to convey to you the support of the 113 countries members of the Movement for the request made by the Permanent Representative of Qatar to the United Nations in his capacity as Chairman of the Group of Arab States for the convening of a special emergency session of the General Assembly in accordance with Assembly resolution 377 (V) of 3 November 1950, entitled "Uniting for peace".

(Signed) Julio LONDOÑO PAREDES
Ambassador
Permanent Representative

UNITED
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General Assembly
Security Council

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GENERAL ASSEMBLY
Fifty-first session
Agenda item 39
THE SITUATION IN AFGHANISTAN AND ITS
IMPLICATIONS FOR INTERNATIONAL
PEACE AND SECURITY

SECURITY COUNCIL
Fifty-second year

Letter dated 3 April 1997 from the Permanent Representative of Kazakstan to the United Nations addressed to the Secretary-General

I have the honour to transmit herewith the text of a statement issued on 3 April 1997 by the Ministry of Foreign Affairs of the Republic of Kazakstan in connection with the continuing conflict in Afghanistan (see annex). I should be grateful if you would have the text of this letter and its annex circulated as a document of the General Assembly, under agenda item 39, and of the Security Council.

(Signed) Akmaral Kh. ARYSTANBEKOVA
Ambassador
Permanent Representative
of the Republic of Kazakstan
to the United Nations

ANNEX

Statement issued on 3 April 1997 by the Ministry of Foreign Affairs of the Republic of Kazakstan

The Ministry of Foreign Affairs of the Republic of Kazakstan, reaffirming its commitment to the decisions of the Almaty summit meeting of 4 October 1996 and to the decisions of the special meeting of the United Nations Security Council, expresses its concern at the continuing conflict in Afghanistan. The threat of hostilities in that country coming closer to the borders of the Commonwealth of Independent States can adversely affect the situation in the Central Asian region.

Decisive measures must therefore be taken to involve the parties to the conflict in Afghanistan in the restoration of statehood, national consolidation and the establishment of long-awaited peace in that unfortunate land.

Kazakstan has consistently advocated the observance of the following principles:

- The Afghan groups involved in the confrontation and the international community should make every effort to preserve the sovereignty, independence and territorial integrity of Afghanistan;

- The basis for national reconciliation should be the formation of a democratic Government of national confidence that reflects the interests of all strata of Afghan society. Effective measures should be taken to convince the opposing groups of the need to achieve this goal and ensure support for United Nations efforts;

- The peace process must be guaranteed, and all parties to the conflict must recognize that the Afghan conflict can be settled only through peaceful means.

United Nations A/51/855

General Assembly

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Fifty-first session
Agenda item 133

Financing of the United Nations Observer Mission in Georgia

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the reports of the Secretary-General containing the financial performance report of the United Nations Observer Mission in Georgia (UNOMIG) for the period from 13 January to 30 June 1996 (A/51/793/Add.1) and the cost estimates for the period from 1 July 1997 to 30 June 1998 (A/51/793). During its consideration of the two reports, the Advisory Committee met with representatives of the Secretary-General, who provided additional information.

2. UNOMIG was established by the Security Council in its resolution 858 (1993) of 24 August 1993 for an initial period of six months. Its mandate has been extended by the Council in subsequent resolutions, the latest of which, resolution 1096 (1997) of 30 January 1997, extended the mandate until 31 July 1997.

3. As indicated in paragraph 29 and annex VI to the report of the Secretary-General of 4 February 1997 (A/51/793), the total resources made available to the Mission for the period from 7 August 1993 to 30 June 1997 amount to $59,392,304 gross ($56,205,104 net). Estimated expenditures total $50,086,564 gross ($47,533,992 net) and credits returned to Member States amount to $7,335,022 gross ($6,952,944 net).

4. The Advisory Committee notes from paragraph 30 of the report that as at 31 December 1996 a total of $41,199,062 had been assessed on Member States in respect of UNOMIG for the period from 7 August 1993 to 31 January 1997 and contributions received for the same period amounted to $34,466,388, leaving outstanding assessments of $6,732,674.

5. Voluntary contributions are discussed in paragraphs 31 and 32 of the report. With regard to the estimated value of contributions by the Government of Georgia under the status-of-mission agreement amounting to $132,000 (para. 36), the Advisory Committee was informed that they were not treated as a voluntary contribution in kind in the cost estimates, but were categorized as "counterpart contributions", which are costs of facilities that Member States in whose countries United Nations peacekeeping operations are located have agreed to provide.

6. The Advisory Committee notes with satisfaction that all its recommendations have been implemented.

Financial performance report for the period from 13 January to 30 June 1996

7. As indicated in paragraph 4 and annex I to the second report of the Secretary-General (A/51/793/Add.1), total

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expenditure for the period from 13 January to 30 June 1996 amounted to $6,549,700 gross ($6,270,300 net), compared with an appropriation of $7,606,650 gross ($7,102,200 net). The resulting unencumbered balance for the period thus amounts to $1,056,950 gross ($831,900 net).

8. The unencumbered balance of $1,056,950 gross ($831,900 net) resulted primarily from savings under air operations ($565,100), military personnel costs ($162,000), civilian personnel costs ($176,100) and staff assessment ($225,000).

9. The Advisory Committee notes from annex I to the report that total unliquidated obligations for the period from 13 January to 30 June 1996 amount to $741,100.

10. In paragraph 7 of the report it is indicated that the action to be taken by the General Assembly at its resumed fifty-first session in connection with the financing of UNOMIG is a decision on the treatment of the unencumbered balance of $1,056,950 gross ($831,900 net) for the period from 13 January to 30 June 1996. The Advisory Committee recommends that the unencumbered balance be credited to Member States.

Cost estimates for the period from 1 July 1997 to 30 June 1998

11. As indicated in paragraph 38 and annex I to the report of the Secretary-General of 4 February 1997 (A/51/793), the cost estimates for maintaining UNOMIG for the period from 1 July 1997 to 30 June 1998 amount to $19,872,800 gross, including budgeted voluntary contributions in kind totalling $2,057,600.

12. The cost estimates for the period from 1 July 1997 to 30 June 1998 provide for a total of 65 international staff (18 Professional staff, 22 Field Service staff, 16 General Service and 9 Security Service) and 75 local staff (ibid., para. 41 and annex IV). The Advisory Committee notes that the changes in the staffing table include the upgrading of the post of the Deputy Special Envoy for Georgia/Head of Mission from D-2 to the Assistant Secretary-General level and the addition of one Senior Political Adviser post at the P-5 level.

13. With regard to the post of Deputy Special Envoy for Georgia/Head of Mission, the Advisory Committee, by its letter of 19 December 1996 (see annex), concurred with the Secretary-General's request to reclassify the post from the level of D-2 to that of Assistant Secretary-General.

14. In connection with the addition of one Senior Political Adviser post at the P-5 level, the Advisory Committee notes from annex V, paragraph 3, to the report that there was a need for an additional P-5 post of Senior Political Adviser, who would be based in Tbilisi because the Mission had one Senior Political Adviser at the P-5 level based in Sukhumi. The responsibilities of the incumbent of the additional P-5 post would include advising the Head of Mission on all political aspects of developments in Tbilisi and accompanying the Head of Mission to meetings with Georgian and Abkhaz representatives, the Commander of the Commonwealth of Independent States (CIS) and members of the diplomatic community. The Advisory Committee has no objection to the additional P-5 post.

15. A correction was made to paragraph 3 of annex V to the report: the Advisory Committee was informed that the words "staff in the Professional category and above" should replace "international civilian staff".

16. Provision is made for three local consultants (annex II.C, para. 5). Upon inquiry, the Advisory Committee was informed that the three local consultants had been requested in view of the urgent need to gather information on the views of the people of the mission area.

17. The Advisory Committee notes from annex II.C, paragraph 18, that vehicle insurance for contingent-owned vehicles has increased from $250 to $286 per vehicle per annum. Upon inquiry, the Committee was informed that the increases were made by the insurance carrier as part of the worldwide insurance contract.

18. In paragraph 47 of the report it is indicated that the actions to be taken by the General Assembly at its resumed fifty-first session in connection with the financing of the Mission are the appropriation of the amount of $17,815,200 gross ($16,816,800 net) for the maintenance of the Mission for the period from 1 July 1997 to 30 June 1998 and assessment at a monthly rate of $1,484,600 gross ($1,401,400 net), subject to the extension of the mandate of the Mission by the Security Council beyond 31 July 1997. The Advisory Committee recommends approval of the Secretary-General's requests.

Annex

Letter dated 19 December 1996 from the Chairman of the Advisory Committee on Administrative and Budgetary Questions addressed to the Secretary-General

The Advisory Committee on Administrative and Budgetary Questions has considered the Controller's letter dated 11 December 1996 seeking the Advisory Committee's concurrence to reclassify the post of Deputy Special Envoy for Georgia and Head of Mission of the United Nations Observer Mission in Georgia (UNOMIG) to the Assistant Secretary-General level, effective 1 January 1997.

The Advisory Committee notes from the Controller's letter that you had appointed a Deputy to the Special Envoy for Georgia effective 1 October 1995 following the Committee's concurrence with the establishment of the post. You are now recommending that the post be reclassified to the level of Assistant Secretary-General, effective 1 January 1997. The reasons mentioned in the Controller's letter include an increasingly complex set of political circumstances in the region and the expansion of the incumbent's responsibilities pursuant to Security Council resolution 1077 (1996) of 22 October 1996, in which the Council decided that the Office of Human Rights should form part of UNOMIG under the Head of Mission.

The costs associated with this change are estimated at $41,000 gross ($36,700 net) for a six-month period and can be met from existing resources. In this connection, the Advisory Committee recalls that by its resolution 49/233 A of 23 December 1994, the General Assembly decided that the financial period for peacekeeping operation should be from 1 July to 30 June and that by its resolution 1065 (1996) of 12 July 1996, the Security Council had extended the mandate of the Mission until 31 January 1997.

Under the circumstances and subject to the extension by the Security Council of the mandate of UNOMIG beyond 31 January 1997, the Advisory Committee concurs in your request.

(Signed) C. S. M. MSELLE

Chairman

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4 April 1997

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GENERAL ASSEMBLY
Fifty-first session
Agenda item 58
QUESTION OF CYPRUS

SECURITY COUNCIL
Fifty-second year

Letter dated 3 April 1997 from the Chargé d'affaires a.i. of the Permanent Mission of Cyprus to the United Nations addressed to the Secretary-General

Upon instructions from my Government, I have the honour to draw your attention to new violations of the airspace of the Republic of Cyprus and of the flight information region of Nicosia by military aircraft of the Turkish Air Force, recorded on 27 and 31 March and on 1 April 1997.

On 1 April, at 1349 hours, two F-4 Turkish military planes violated the Nicosia flight information region and national airspace of the Republic, flying over the coast of Kyrenia, and departed at 1443 hours, heading towards Turkey. On the same day, at 1509 hours, four F-4s once again violated the Nicosia flight information region, flying over the same areas.

On 27 March, at 1202 hours, a Turkish military aircraft, of type RF-4, entered the north-western flight information region of Nicosia, violated the national airspace of the Republic, flying over the monastery of Kormakitis, and exited at 1217 hours.

On 31 March, at 1025 hours, two F-4 Turkish military planes violated the national airspace of the Republic and the Nicosia flight information region, flying over the area of Morphou and the Pendadaktylos mountain range at 1029 hours, and then exited in a direction towards Turkey. On the same day, at 1349 hours, the two military aircraft re-entered the flight information region of Nicosia, violated the airspace of the Republic, flying over the area of Kyrenia and the Pendadaktylos mountain range.

Such unauthorized intrusions into the Nicosia flight information region and the airspace of the Republic are in violation of international air traffic rules and seriously endanger civil aviation flights over Cyprus. At the same time,

they heighten tension in Cyprus and are in contravention of the provisions of repeated Security Council resolutions on Cyprus, which state that such overflights increase political tension on the island and undermine efforts towards achieving a final settlement.

On behalf of the Government of the Republic of Cyprus, I wish to protest strongly against the new violations of the sovereignty and territorial integrity of the Republic of Cyprus, which are in complete disregard of international law, the Charter of the United Nations and the relevant decisions of the Organization on the question of Cyprus.

I should be grateful if you would have the present letter circulated as a document of the General Assembly, under agenda item 58, and of the Security Council.

(Signed) J. C. DROUSHIOTIS
Chargé d'Affaires a.i.